

Carlisle Eden Mind

Audited Group Financial Statements for the year ended 31 March 2011

Company Registration Number 05689607
Charity Number 1113649

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Saint & Co
Chartered Accountants & Registered Auditors

**CARLISLE EDEN MIND
COMPANY LIMITED BY GUARANTEE**

**FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2011**

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**CARLISLE EDEN MIND
COMPANY LIMITED BY GUARANTEE**

MEMBERS OF THE BOARD AND PROFESSIONAL ADVISERS

Registered charity name	Carlisle Eden Mind
Charity number	1113649
Company registration number	05689607
Registered office	St Andrew's Place Penrith Cumbria CA11 7AU
Trustees	Mrs M Jones Ms V Lewis Mrs M Baty Mrs J Lucy Mrs J Thompson Mr J Rocks Mr B Leather Mr P Donald Mrs J Buckley Mr B Jansz
Secretary	Christopher Wood
Auditor	Saint and Co Chartered Accountants & Statutory Auditor 4 Mason Court Gillan Way Penrith 40 Business Park Penrith Cumbria CA11 9GR
Bankers	National Westminster Bank plc 24/25 Devonshire Street Penrith Cumbria CA11 7ST CCLA Investment Management Limited 80 Cheapside London EC2V 6DZ
Solicitors	Cartmell Shepherd Bishop Yards Penrith Cumbria CA11 7XS

CARLISLE EDEN MIND COMPANY LIMITED BY GUARANTEE

TRUSTEES ANNUAL REPORT

YEAR ENDED 31 MARCH 2011

The trustees, who are also directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 31 March 2011. This report is prepared in accordance with the small company regime (section 419(2) of the Companies Act 2006).

REFERENCE AND ADMINISTRATIVE DETAILS

Reference and administrative details are shown in the schedule of members of the board and professional advisers on page 1 of the financial statements.

THE TRUSTEES

The trustees who served the charity during the period were as follows:

Ms V Lewis	
Mrs M Baty	
Mrs J Lucy	
Mrs J Thompson	
Mr P Donald	
Mrs J Buckley	
Mr B Jansz	
Mrs M Jones	(Appointed 27 May 2010)
Mr J Rocks	(Appointed 27 May 2010)
Mr B Leather	(Appointed 21 March 2011)

STRUCTURE, GOVERNANCE AND MANAGEMENT

Legal Status

The organisation is a charitable company limited by guarantee, incorporated on 27 January 2007 and registered as a charity on 6 April 2006. The non limited entity 'Eden Mind' ceased charitable activities on 30 April 2006 and Eden Mind Limited commenced charitable activities on 01 May 2006. Following on from the merger with Carlisle Mind, the organisation changed its name on 15 July 2010 to Carlisle Eden Mind Limited.

Governing Document

The company was established under its Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £10.

The trustees confirm that they have complied with section 4 of the 2006 Charities Act in having paid due regard to the Charities Commission guidance on public benefit.

Recruitment and Appointment of the Management Committee

The directors of the company are also charity trustees for the purposes of charity law and under the company's Articles are known as members of the Management Committee. Under the requirements of the Memorandum and Articles of Association the members of the Management Committee are elected to serve for a period up to the following years AGM where all directors/trustees stand down and stand for re-election.

The Management Committee seeks to ensure that the needs of its client group are appropriately reflected through the diversity of the trustee body. To enhance the potential pool of trustees, the charity has, through selective advertising and networking with local stakeholders, sought to identify mental health service users who would be willing to become members of Management Committee and use their own experience to assist the charity. In an effort to maintain a broad skill mix, members of the Management Committee are requested to provide a list of their skills (and update it each year) and any director/trustee recruitment is focused on this analysis of the Committee's skills mix.

CARLISLE EDEN MIND COMPANY LIMITED BY GUARANTEE

TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 31 MARCH 2011

Trustee Induction and Training

Most trustees are already familiar with the practical work of the charity having been involved as a user of our services, through volunteering or through contact with Eden Mind through the broad range of voluntary and statutory sector groups we maintain contact with

New trustees are invited and encouraged to attend a series of short training sessions (of no more than an hour) to familiarise themselves with the charity and the context within which it operates. These are jointly led by the Chair of the Management Committee and the Chief Executive of the charity and cover

- * The obligations of Management Committee members
- * The main documents which set out the operational framework for the charity including the Memorandum and Articles
- * Resourcing and the current financial position as set out in the latest published accounts
- * Future plans and objectives

A Trustee Handbook has also been prepared drawing information from the various Charity Commission publications signposted through the Commission's guide "the Essential Trustee" as a follow up to these sessions. This handbook also contains all the essential governance documents including the previous years Committee minutes, business plan, financial strategies, quality management practice etc. This is distributed to all new trustees along with the Memorandum and Articles and the latest financial statements. Feedback from new trustees about their induction has been very positive.

Risk Management

Carlisle Eden Mind has conducted a review of the major risks to which the charity is exposed through quality management reviews and the business planning process. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces. Significant external risks to funding have led to the development of a strategic plan which will allow for the diversification of funding and activities. Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects. Procedures are in place to ensure compliance with health and safety of staff, volunteers, clients and visitors to the centres. The continuing implementation of MIND Quality Management Standards ensures a consistent quality of delivery for all operational aspects of the charity. These procedures are periodically reviewed to ensure that they continue to meet the needs of the charity.

Organisational Structure

The Management Committee meet monthly and are responsible for the strategic direction and policy of the charity. At present the Committee has nine members from a variety of backgrounds relevant to the work of the charity. The Company Secretary also sits on the Committee but has no voting rights.

A scheme of delegation is in place and day to day responsibility for the provision of the services rest with the Manager. The Manager is responsible for ensuring that the charity delivers the services specified, key performance indicators are met, individual supervision of the staff/volunteer team and that working practices in line with good practice models and relevant quality standards.

CARLISLE EDEN MIND COMPANY LIMITED BY GUARANTEE

TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 31 MARCH 2011

OBJECTIVES AND ACTIVITIES

Summary of the objects as set out in the governing document

The company's charitable objects are

* To promote the preservation of mental health and to assist in relieving and rehabilitating persons suffering from mental disorder or conditions of emotional or mental distress requiring advice or treatment, in association with Mind in accordance with the aims and objects of Mind

Carlisle Eden Mind's mission statement

* Carlisle Eden Mind exists to enhance the quality of life for people experiencing mental and emotional distress and to work generally towards the promotion of better mental health for the residents of the Eden District. To achieve this we aim to offer a range of quality services across the area, through improving understanding about mental health issues, challenging discrimination and through campaigning for better local and national services

Carlisle Eden Mind's aims

* To actively engage in charitable campaigning related to local service provision and to seek to raise the profile of mental health issues locally through awareness raising, the provision of information and the challenging of discrimination and stigma

* To be actively engaged in collaborative working and creative partnerships in the local area and Cumbria as a whole

* To develop the organisational capacity in order to deliver high quality services and support

* To be a resource for all people in the Carlisle and Eden Districts who identify themselves as experiencing mental and emotional distress and to provide a range of quality services and support to meet local needs

Summary of the main activities in relation to these objects

Preservation of mental health

* Activities supporting this include awareness raising and campaigning work, the provision of information complementary therapies and day services. See review of achievements for additional details

Supporting those experiencing mental and emotional distress

* Activities supporting this include the provision of advocacy, day services, complementary therapies, volunteering and information services. See review of achievements for additional details

CARLISLE EDEN MIND COMPANY LIMITED BY GUARANTEE

TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 31 MARCH 2011

ACHIEVEMENTS AND PERFORMANCE

Merger with Carlisle Mind

In April 2010 Eden Mind merged with Carlisle Mind to form Carlisle Eden Mind, which has an operating patch of the Districts of Carlisle and Eden in Cumbria. The merger was undertaken to strengthen our operations in both areas and to bring together all advocacy work carried out by the Cumbria Minds Partnership within one organisation. The merger was fully supported by our membership, service users, staff, volunteers and trustees, and while not necessarily leading to cost savings has enabled us to make most efficient use of the breadth of skills within the two staff teams.

How our activities deliver public benefit

The Charity carries out a wide range of activities in pursuance of its charitable aims. The trustees consider that these activities summarised below, provide many benefits and continue to look after the welfare of those who partake of the services provided.

Summary of services and projects;

Your Voice Advocacy

* Delivering high quality community and hospital based advocacy support for Cumbrian residents. Established in October 2007 from Comic Relief funding, the scheme has knitted together existing advocacy coverage and worked towards ensuring access to mental health advocacy is equitable across the county. The Scheme consists of a manager and six advocates throughout the county, supported by a growing number of volunteer advocates.

* October 10 to September 11 723 individuals received advocacy support during the reporting period.

Out There

* Out There aims to enable and support individuals experiencing mental distress to access appropriate outdoor environments. In Cumbria we are blessed with some of the most stunning natural environments in Britain, and this project aims to make use of these for the development and maintenance of wellbeing.

* Launched in October 2008, Out There delivers three main strands. Firstly, providing ten day sessions, including a three day residential, to individuals introducing people to walking, conservation, climbing etc. This is run with our main delivery partner, Cumbria Outdoors, in the Lake District National Park. Secondly, initialising local activities at key areas across the county, in partnership with a broad range of delivery bodies such as the National Trust etc, and rooted in the Local Mind Associations. Thirdly, undertaking general promotion of the 'outdoors' as a place that can both develop and maintain emotional wellbeing.

* Out There finished in September 2010 and during the project life 590 individuals have engaged with the project. This has been our most successful and broadly appealing project to date with referrals coming from a very diverse range of organisations that would traditionally not engage with Mind.

Information Service

* A district wide service offered in partnership with all GP's in the area ensuring availability of general information on mental health issues alongside tried and tested self-help literature.

* Currently we have 14 information points in Eden GP practices, 2 in local hospitals, 2 in libraries and an extended information point in the Community Mental Health Team base. A more comprehensive resource centre is housed at our new premises, Rowan House. The service is used by service users, carers, families and friends, health professionals and other voluntary groups.

* For the period October 10 to September 11 478 general enquiries dealt with by phone/in person/e-

CARLISLE EDEN MIND COMPANY LIMITED BY GUARANTEE

TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 31 MARCH 2011

mail at our Penrith offices, slightly less than the previous year's period 94 people accessed our Rowan House Resource centre 5900 general mental health and self-help booklets have been distributed through our district wide information points

Awareness Raising and Campaigning

* Carlisle Eden Mind conducts a wide variety of awareness raising events and activities and campaigns actively in the local area for improvements in service provision, and in conjunction with our advocacy service, to maintain the rights of local mental health service users Representation by Trustees, staff and service users from Carlisle Eden Mind at a range of meetings and forums is another important part of this work

* For the period October 10 to September 11 Carlisle Eden Mind staff, volunteers or services users involved in representation on 12 ongoing groups including within the Cumbria Mental Health Trust, PCT, Social Care Directorate forums and Voluntary Sector Forums, Committees and Working Groups We also have representation on the LIT and Care Stream Boards 25 events have been attended locally to raise awareness of mental health issues and promote the work of the Local Mind Associations Carlisle Eden Mind has had 35 articles in local press during the period including two front page articles

Day Services

* A thrice weekly Drop-in is held at our Rowan House Centre offering a safe and supportive space for those experiencing emotional and mental distress A number of other user led activities are run alongside this For the period October 10 to September 11 53 users of the service over this period 2825 hours of day services provided using 490 volunteer hours of support

* A variety of Day Service activity is provided at Carlisle, both at our Wednesday Drop-in, but most crucially through our bridge building activity in the community For the period October 10 to September 11 33 users of the service over this period

* Skills for Life classes held in partnership with Newton Rigg College, these classes are aimed at developing basic literacy, numeracy and computing skills as well as important life skills such as managing finances etc For the period October 10 to September 11 9 people accessed the group on an ongoing basis

Volunteering

* We continue to offer volunteering opportunities to service users and the general public alike across all aspects of our organisation, from Trusteeship, to admin support through to delivering one-to-one therapies This has been a valuable way for many people to begin to rebuild their confidence and skills In Jan 2009 we recruited a specific Volunteer Support Worker to manage the ever increasing amount of volunteers coming on board We now offer ongoing training to volunteers across the organisation including newly introduced opportunities to undertake a range of NVQs within our centre

* For the period October 10 to September 11 During this period we have had 43 active volunteers attached to Carlisle Eden Mind directly A further 30 within the Moving On Support Scheme (MOSS) 28 within our shops

* " This is grand total of 105 active volunteers over the previous year, contributing approximately 7675 hours (equivalent to 4 full time staff members) Most significantly however is the fact that the majority of these volunteer have experience of mental distress or are in the process of recovery

Moving on Support Scheme

* The Moving On Support Scheme has been our major triumph of the last year locally This goal focussed befriending Scheme is a collaboration between four local organisations within Eden Eden Carers, Eden Mind, Age Concern Eden and Eden Community Alarms Carlisle Eden Mind is acting as

CARLISLE EDEN MIND COMPANY LIMITED BY GUARANTEE

TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 31 MARCH 2011

host agency, fund holder and employer. The Scheme came about as a response to a need identified within all four groups for low level support for individuals experiencing social isolation, exclusion and vulnerability. The Scheme uses volunteer befrienders to support individuals re-integrate with their social and broader community networks, with a focus on working with identified goals. The Scheme went live in January of this year and the first befriending relationships are already underway and results already coming through. The collaboration of four agencies, which Carlisle Eden Mind was key in starting, is a very good example of meeting a collective need within a very rural area with sparsely spread population. It has also resulted in greater sharing of resources and skills between the four partner agencies. Further information can be found at www.mossbefriending.org.uk

* The scheme now operates across Carlisle

* For the period October 10 to September 11. The service has supported 38 individuals over the period, with a further 10 receiving short term support during crisis. 28 volunteers have undergone comprehensive training. For the period October 08 to September 09. The service has supported 22 individuals over the period, with a further 10 receiving short term support during crisis. 28 volunteers have undergone comprehensive training.

Training

* Two staff are now Mental Health First Aid (MHFA) and Youth MHFA trainers. During 10/11 we provided this internationally recognized training to over 189 people across Cumbria. We also provided the first Applied Suicide Intervention Skills training ever run in the county to a range of public and 3rd sector staff. Our trainers are now attending training for trainers for this package too.

Rowan House

* Rowan House will act as a base for Carlisle Eden Mind and a range of other providers linked to Mental Health and associated support. Crucially, Rowan House has been developed as a social enterprise activity, with significant income already being drawn from the room/office rental activity. Current tenants include Shelter, NHS Partnership Trust, Cruise, Relate and others. In the coming year we expect to start making a working profit from the building, which we expect to grow further into 11/12.

* Opening up our building for other groups to use has been key in our strategy of broadening the client group we work with and support and already there has been a significant change in the demographic of people coming into our building and accessing our services.

Something in Mind

* Opened in October 2008, Something in Mind (along with trading activity associated with Rowan House) sits within Carlisle Eden Mind's new trading arm. Something in Mind is part charity shop and part dress exchange, i.e. we sell better quality clothes for customers and split the profit. The shop occupies a prime retail space within the central Market Square in Penrith, and as well as being an important source of developing income for the organisation, the shop window gives us a unique opportunity to get mental health issues right onto the high street, to advertise our services and to be a first point of contact for individuals.

* Something in Mind has also proved a valuable addition to our volunteering opportunities, with again the majority of our volunteers having experience of significant mental distress or are in the process of recovery. 8 of our volunteers have undertaken retail and customer service NVQ's in the last year.

* In September 09, on the back of the success of Something in Mind in Penrith, we have now opened another shop in the Market Town of Appleby, which also acts as a local resource/information centre on mental health and with rooms attached to the shop we are able to offer some of our services at a very local level.

CARLISLE EDEN MIND COMPANY LIMITED BY GUARANTEE

TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 31 MARCH 2011

FINANCIAL REVIEW

Review of Financial Position

Carlisle Eden Mind has continued to rely primarily on private Trusts for funding for its management and project work. Since our last report we have secured a further 3 years of funding for the current level of our operation from the Northern Rock Foundation and the Tudor Trust. This may be the last opportunity for us to secure such valuable core cost funding and it gives us a three year period to ensure further diversification of funding sources as detailed in a Business and Development Plan and Financial Strategy. Implementation of these two crucial strategic documents has been a major piece of work during the year and will provide Carlisle Eden Mind with a sound framework within which to develop its services and security hand in hand together.

A key development in our future sustainability has been the development of a county wide partnership of the six Local Mind Associations within Cumbria. Carlisle Eden Mind has dedicated time and resources to ensuring full engagement with this partnership, which we feel will lead to a greater diversity of funding and income streams in the coming years.

Carlisle Eden Mind is now actively developing a broader range of alternative funding streams. The first of these has been the development of our new income generating premises and the charity shop below. Enterprise/trading activity will become an essential focus on the coming years.

Policy on Reserves

The Management Committee has examined the charity's requirements in light of the main risks to the organisation. It has established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets held by the charity should be up to 6 months of expenditure. Based on current levels of expenditure core yearly costs are £123,520, and therefore the target is £61,760 in general funds. This level of reserves would cover a number of eventualities detailed in Carlisle Eden Mind's Financial Reserves Policy (revised Feb 2007). The present level of reserves available to the charity is currently £22,000 and this clearly falls short of the target level. Although the strategy is to continue to build reserves through operating surpluses and identified fundraising, the Management Committee is well aware that it is unlikely to meet the target level for at least four years given previous performance. The Management Committee has also considered the operational implications of this shortfall in relation to the curtailing of services and other expenditure.

Principal financial management policies adopted

Trustee/Directors scrutinise management accounts and budgets vs actual expenditure on a monthly basis. This is for both the organisation as a whole and on a project/funding stream basis.

Principal funding sources and how expenditure in the year under review has supported the key objectives of the charity

The Northern Rock Foundation and the Tudor Trust have been principle funders of support costs for the organisation. This has included funding both the Managers and Administrators salary respectively.

Other funders contributing towards the delivery of activities during the report period are Big - Time to Change (Outdoor activity), Cumbria County Council (day services and building development), Cumbria Community Foundation (Advocacy), Comic Relief (Advocacy Services), Rank Foundation (Moving On Support Scheme), Northern Rock Foundation (Core costs and Moving On Support Scheme), Big Lottery Fund (Out There), Hadfield Trust (Building work), Awards for All (Building work), Mind (Building work).

Investment policy and objectives

The trustees, having regard to the liquidity requirements of operating the charity and to the reserves policy have operated a policy of keeping available funds in an interest bearing deposit account and seek to achieve a rate of deposit interest which matches or exceeds inflation.

CARLISLE EDEN MIND COMPANY LIMITED BY GUARANTEE

TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 31 MARCH 2011

PLANS FOR FUTURE PERIODS

Business Aims

Organisational Consolidation

Current organisational activity and quality levels are maintained and strengthened, the Wellbeing model fully integrated within our practice and shift towards deeper working established

Financial Sustainability

Increased diversification of income streams, expansion of trading activity and greater organisational capacity to fundraise and undertake business planning

Skilled and Empowered People

Demonstrating best practice with regard to workforce wellbeing, ensuring high levels of user involvement and an adequately skilled and sized Board

Social Aims

Increasing Awareness

Increasing understanding of the concept of wellbeing, improving understanding about mental health issues generally and campaigning to ensure that people experiencing mental distress receive the support they require

Improving Wellbeing

We aim to improve people's life experience through delivery of a range of services that support individuals in developing the building blocks of their wellbeing. These building blocks, or needs, are,

Security - People are happy with their housing and financial situations and feel safe. Relationships - People have, and are happy with, a range of relationships. Interests and Beliefs - People have interests and feel able to follow their beliefs. Employment and Life Roles - People are happy with major life roles including employment. Community - People feel part of a community and are able to enjoy their natural environment. Health - People feel healthy, eat/sleep/exercise well, appropriate levels of drug/alcohol use. Learning - People are able to learn, feel stretched and challenged. Resources - People have a range of appropriate life skills and are able to manage distress.

RESPONSIBILITIES OF THE TRUSTEES

The trustees (who are also the directors of Carlisle Eden Mind for the purposes of company law) are responsible for preparing the Trustees Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

CARLISLE EDEN MIND COMPANY LIMITED BY GUARANTEE

TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 31 MARCH 2011

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to

select suitable accounting policies and then apply them consistently,

observe the methods and principles in the Charities SORP,

make judgements and estimates that are reasonable and prudent,

state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements,

prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. The trustees are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities

In so far as the trustees are aware

there is no relevant audit information of which the charitable company's auditor is unaware, and

the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information

AUDITOR

Saint and Co are deemed to be re-appointed under section 487(2) of the Companies Act 2006

Registered office
St Andrew's Place
Penrith
Cumbria
CA11 7AU

Signed by order of the trustees



CHRISTOPHER WOOD
Charity Secretary

20 December 2011

**CARLISLE EDEN MIND
COMPANY LIMITED BY GUARANTEE**

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF
CARLISLE EDEN MIND**

YEAR ENDED 31 MARCH 2011

We have audited the financial statements of Carlisle Eden Mind for the year ended 31 March 2011 on pages 10 to 24. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the company's members, as a body, in accordance with chapter 3 of section 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND AUDITORS

As explained more fully in the Trustees' Responsibilities Statement set out on page 9, the trustees (who are also the directors of Carlisle Eden Mind for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view.

The trustees have elected for the financial statements to be audited in accordance with the Charities Act 1993 rather than the Companies Act 2006. Accordingly we have been appointed as auditors under section 43 of the Charities Act 1993 and report in accordance with regulations made under section 44 of that Act.

Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's (APB's) Ethical Standards for Auditors.

SCOPE OF THE AUDIT OF THE FINANCIAL STATEMENTS

A description of the scope of an audit of financial statements is provided on the APB's website at www.frc.org.uk/apb/scope/private.cfm.

OPINION ON FINANCIAL STATEMENTS

In our opinion the financial statements

- give a true and fair view of the state of the group's and the parent charitable company's affairs as at 31 March 2011 and of the group's incoming resources and application of resources, including its income and expenditure, for the year then ended,
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, and
- have been prepared in accordance with the requirements of the Companies Act 2006.

**CARLISLE EDEN MIND
COMPANY LIMITED BY GUARANTEE**

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF
CARLISLE EDEN MIND *(continued)***

YEAR ENDED 31 MARCH 2011

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

We have nothing to report in respect of the following matters where the Charities Act 1993 requires us to report to you if, in our opinion

- the information given in the Trustees' Annual Report is inconsistent in any material respect with the financial statements, or
- the charitable company has not kept adequate accounting records, or
- the financial statements are not in agreement with the accounting records and returns, or
- we have not received all the information and explanations we require for our audit

Sterling House
Wavell Drive, Rosehill
Carlisle, Cumbria
CA1 2SA

20 December 2011

DAVID ANDREW LIDDLE (Senior
Statutory Auditor)
For and on behalf of
SAINT & CO
Chartered Accountants
& Statutory Auditor



**CARLISLE EDEN MIND
COMPANY LIMITED BY GUARANTEE**

**GROUP STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING THE INCOME AND EXPENDITURE ACCOUNT)**

YEAR ENDED 31 MARCH 2011

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2011 £	Total Funds 2010 £
INCOMING RESOURCES					
Incoming resources from generating funds					
Voluntary income	3	119,394	271,233	390,627	373,693
Activities for generating funds	4	68,629	18,104	86,733	53,864
Investment income	5	979	—	979	326
Other incoming resources	6	68,699	118,370	187,069	81,448
TOTAL INCOMING RESOURCES		257,701	407,707	665,408	509,331
RESOURCES EXPENDED					
Costs of Generating Funds		(55,496)	—	(55,496)	(27,365)
Charitable activities	7/8	(228,891)	(445,563)	(674,454)	(470,319)
Governance costs	9	(8,054)	—	(8,054)	(3,668)
TOTAL RESOURCES EXPENDED		(292,441)	(445,563)	(738,004)	(501,352)
NET (OUTGOING)/INCOMING RESOURCES FOR THE YEAR/NET (EXPENDITURE)/INCOME FOR THE YEAR					
	10	(34,740)	(37,856)	(72,596)	7,979
FUNDS INPUT BY CARLISLE MIND					
		34,435	1,631	36,066	—
RECONCILIATION OF FUNDS					
Total funds brought forward		33,118	26,329	59,447	51,468
TOTAL FUNDS CARRIED FORWARD		32,813	(9,896)	22,917	59,447

The Statement of Financial Activities (including Income and Expenditure Account) includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared

All of the above amounts relate to continuing activities

The Merger of Carlisle Mind and Eden Mind is shown by the line 'Funds Input by Carlisle Mind'
Note the comparative information is for Eden Mind's activities only

The notes on pages 16 to 24 form part of these financial statements.

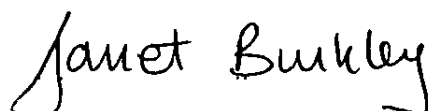
CARLISLE EDEN MIND COMPANY LIMITED BY GUARANTEE

GROUP BALANCE SHEET

31 MARCH 2011

	Note	2011 £	£	2010 £
FIXED ASSETS				
Tangible assets	13		17,719	864
CURRENT ASSETS				
Debtors	15	24,577		5,088
Cash at bank and in hand		47,108		127,073
		<u>71,685</u>		<u>132,161</u>
CREDITORS: Amounts falling due within one year	16	<u>(66,487)</u>		<u>(73,578)</u>
NET CURRENT ASSETS			5,198	58,583
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>22,917</u>	<u>59,447</u>
NET ASSETS			<u>22,917</u>	<u>59,447</u>
FUNDS				
Restricted income funds	18		(9,896)	26,329
Unrestricted income funds	19		32,813	33,118
TOTAL FUNDS			<u>22,917</u>	<u>59,447</u>

These financial statements were approved by the members of the committee on the 20 December 2011 and are signed on their behalf by

 MRS J BUCKLEY

Company Registration Number 05689607

The notes on pages 16 to 24 form part of these financial statements.

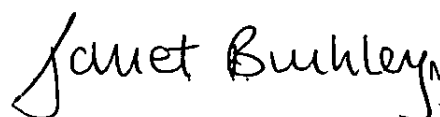
**CARLISLE EDEN MIND
COMPANY LIMITED BY GUARANTEE**

PARENT COMPANY'S BALANCE SHEET

31 MARCH 2011

	Note	2011 £	£	2010 £
FIXED ASSETS				
Tangible assets	13		17,719	864
CURRENT ASSETS				
Debtors	15	39,767		8,828
Cash at bank and in hand		<u>41,158</u>		<u>122,102</u>
		80,925		130,930
CREDITORS: Amounts falling due within one year	16	<u>(66,487)</u>		<u>(72,347)</u>
NET CURRENT ASSETS			14,438	58,583
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>32,157</u>	<u>59,447</u>
NET ASSETS			<u>32,157</u>	<u>59,447</u>
FUNDS				
Restricted income funds	18		(9,896)	26,329
Unrestricted income funds	19		<u>42,053</u>	<u>33,118</u>
TOTAL FUNDS			<u>32,157</u>	<u>59,447</u>

These financial statements were approved by the members of the committee on the 20 December 2011 and are signed on their behalf by

 MRS J BUCKLEY

Company Registration Number 05689607

The notes on pages 16 to 24 form part of these financial statements.

CARLISLE EDEN MIND COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2011

1. ACCOUNTING POLICIES

Basis of accounting

The financial statements have been prepared under the historical cost convention and in accordance with applicable United Kingdom accounting standards, the Statement of Recommended Practice "Accounting and Reporting by Charities" issued in March 2005 (SORP 2005) and the Companies Act 2006, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008)

Basis of consolidation

The consolidated financial statements incorporate the financial statements of the company charity and its group undertaking (Rowan Tree Trading Limited) As a consolidated statement of financial activities is published, a separate statement of financial activities account for the parent company is omitted from the group financial statements by virtue of section 408 of the Companies Act 2006

Fixed assets

All fixed assets are initially recorded at cost Fixed assets are capitalised if the cost is above £100 and the trustees have given prior approval

Depreciation

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows

Equipment	- 4 years straight line
Fixtures & Fittings	- 20 % reducing balance

Operating lease agreements

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against profits on a straight line basis over the period of the lease

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity

Restricted funds are subject to restrictions on their expenditure imposed by the donor or through the terms of an appeal

Funds are transferred from unrestricted to restricted funds in order to cover restricted project deficits Restricted funds are only transferred to unrestricted funds with written confirmation from the grant provider

CARLISLE EDEN MIND COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2011

1. ACCOUNTING POLICIES *(continued)*

Incoming resources

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature are recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability. Such income is only deferred when

- ~The donor specifies that the grant or donation must only be used in future accounting periods and is deferred on the basis of time apportionment, or
- ~The donor has imposed conditions which must be met before the charity has unconditional entitlement

Investment income is recognised on a receivable basis

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes all attributable VAT that cannot be fully recovered, and is reported as part of the expenditure to which it relates

- ~Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both cost that can be allocated directly to such activities and those of an indirect nature necessary to support them
- ~Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity
- ~All costs are allocated between the expenditure categories of the SOFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, other are apportioned on an appropriate basis e.g. level of service and support work undertaken by staff

Reimbursed expenses

During the year the charity has reimbursed expenses in the accounts to the restricted fund activities at cost. These are shown gross in the profit and loss account

Merger accounting

The merger of Eden Mind and Carlisle Mind in April 2010 created Carlisle Eden Mind Limited, the accounts comparative is only for Eden Mind. The unaudited closing balance sheet for Carlisle Mind at 31st March 2010 (for comparison purposes) was as follows

Fixed Assets	£6,814 00
Bank and Cash	£29,251 79
Unrestricted Funds	£34,435 06
Restricted Funds	£1,630 73

2. FUND ACCOUNTING

Due to an increase in the number of restricted funds in the year, the Trustees have decided to split the expenses into the charities main activities for a more true and fair view

CARLISLE EDEN MIND COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2011

3 VOLUNTARY INCOME

	Unrestricted Funds £	Restricted Funds £	Total Funds 2011 £	Total Funds 2010 £
Donations				
Donations	8,379	2,502	10,881	5,696
Grants receivable				
Management Fees	47,372	–	47,372	–
The Tudor Trust	–	18,750	18,750	26,250
Cumbria CC	8,521	–	8,521	–
Northern Rock Foundation	39,333	22,112	61,445	61,744
Lloyds TSB Foundation	–	12,500	12,500	–
Cumbria Community Foundation	–	6,467	6,467	4,000
Rank Foundation	–	22,000	22,000	22,000
Comic Relief	–	37,544	37,544	76,887
MIND	1,000	59,170	60,170	–
Big Lottery	–	76,616	76,616	125,889
EON	13,445	–	13,445	–
Other grant income	1,225	13,572	14,797	51,182
Other income				
Membership Dues	119	–	119	44
	<u>119,394</u>	<u>271,233</u>	<u>390,627</u>	<u>373,864</u>

4 INCOMING RESOURCES FROM ACTIVITIES FOR GENERATING FUNDS

	Unrestricted Funds £	Restricted Funds £	Total Funds 2011 £	Total Funds 2010 £
Shop Income	–	–	–	141
Fundraising events	152	–	152	137
Sponsorships	–	–	–	10,429
Room hire	16,091	–	16,091	11,917
Training income	–	18,054	18,054	–
Therapy services income	6,286	50	6,336	–
Rowan Tree Charity Shops	46,100	–	46,100	31,240
	<u>68,629</u>	<u>18,104</u>	<u>86,733</u>	<u>53,864</u>

5. INVESTMENT INCOME

	Unrestricted Funds £	Total Funds 2011 £	Total Funds 2010 £
Bank interest receivable	979	979	326

**CARLISLE EDEN MIND
COMPANY LIMITED BY GUARANTEE**

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2011

6. OTHER INCOMING RESOURCES

	Unrestricted Funds £	Restricted Funds £	Total Funds 2011 £	Total Funds 2010 £
Reimbursed Expenses	45,063	–	45,063	81,265
Contract income	23,480	118,370	141,850	–
Other donations through Charity Shop	156	–	156	183
	<u>68,699</u>	<u>118,370</u>	<u>187,069</u>	<u>81,448</u>

7. COSTS OF CHARITABLE ACTIVITIES BY FUND TYPE

	Unrestricted Funds £	Restricted Funds £	Total Funds 2011 £	Total Funds 2010 £
Provision of charitable activities	184,834	68,176	253,010	95,188
Five	–	27,511	27,511	–
Northern Rock	–	–	–	34,746
MOSS	–	45,195	45,195	39,492
Out There / Time to Change	–	85,452	85,452	89,392
Your Voice	–	156,147	156,147	83,570
Timebank	–	2,078	2,078	–
Support costs	44,057	61,004	105,061	127,929
	<u>228,891</u>	<u>445,563</u>	<u>674,454</u>	<u>470,317</u>

8. COSTS OF CHARITABLE ACTIVITIES BY ACTIVITY TYPE

	Activities undertaken directly £	Support costs £	Total Funds 2011 £	Total Funds 2010 £
Provision of charitable activities	253,010	56,927	309,937	141,113
Five	27,511	–	27,511	10,894
Northern Rock	–	–	–	56,976
MOSS	45,195	11,825	57,020	54,606
Day Services - ASCD	–	260	260	–
Out There / Time to Change	85,452	9,251	94,703	117,854
Your Voice	156,147	26,130	182,277	88,874
Timebank	2,078	668	2,746	–
	<u>569,393</u>	<u>105,061</u>	<u>674,454</u>	<u>470,317</u>

9. GOVERNANCE COSTS

	Unrestricted Funds £	Total Funds 2011 £	Total Funds 2010 £
Audit fees	7,276	7,276	3,637
Other financial costs	778	778	32
	<u>8,054</u>	<u>8,054</u>	<u>3,669</u>

CARLISLE EDEN MIND COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2011

10. NET (OUTGOING)/INCOMING RESOURCES FOR THE YEAR

This is stated after charging

	2011	2010
	£	£
Depreciation	1,966	1,079
Auditors' remuneration		
- audit of the financial statements	<u>7,276</u>	<u>3,637</u>

11. FUND TRANSFERS

No funds have been transferred in the year from unrestricted to restricted funds in order to clear project overspends

12. STAFF COSTS AND EMOLUMENTS

Total staff costs were as follows:

	2011	2010
	£	£
Wages and salaries	381,437	240,892
Social security costs	—	—
	<u>381,437</u>	<u>240,892</u>

Particulars of employees:

The average number of employees during the year, calculated on the basis of full-time equivalents, was as follows

	2011	2010
	No	No
Management Staff	3	3
Project Staff	26	7
	<u>29</u>	<u>10</u>

During the year ended 31 March 2011 there were six trustees who were reimbursed £25 for travel, food and other basic expenses

The trustees have had trustee indemnity insurance paid on their behalf by Carlisle Eden Mind Limited

The trustees received no remuneration from the charity in the current year

No employee received remuneration of more than £60,000 during the year (2010 - Nil)

CARLISLE EDEN MIND COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2011

13. TANGIBLE FIXED ASSETS

	Five £	Equipment £	Fixtures & Fittings £	Total £
COST				
At 1 April 2010	–	3,947	1,166	5,113
Additions	11,128	11,985	2,916	26,029
Disposals	–	(201)	–	(201)
At 31 March 2011	<u>11,128</u>	<u>15,731</u>	<u>4,082</u>	<u>30,941</u>
DEPRECIATION				
At 1 April 2010	–	3,584	665	4,249
Charge for the year	–	7,021	1,952	8,973
At 31 March 2011	<u>–</u>	<u>10,605</u>	<u>2,617</u>	<u>13,222</u>
NET BOOK VALUE				
At 31 March 2011	<u>11,128</u>	<u>5,126</u>	<u>1,465</u>	<u>17,719</u>
At 31 March 2010	<u>–</u>	<u>363</u>	<u>501</u>	<u>864</u>

Included in the additions and depreciation charge for the year is the fixed assets from Carlisle Mind as part of the merger with Eden Mind. Amounts brought in from Carlisle Mind are as follows: Fixtures and Fittings £2,670 (Acc Dep'n £1,616, NBV £1,054); Equipment £11,151 (Acc Dep'n £5,391, NBV £5,760). These assets are now being depreciated in accordance with Eden Minds previous depreciation policies.

14. DEBTORS

	2011 £	2010 £
Trade debtors	24,577	4,522
Other debtors	–	566
	<u>24,577</u>	<u>5,088</u>

15. INVESTMENTS

The parent charity has an investment in Rowan Tree Trading Limited as the member. This subsidiary company is limited by guarantee. The principal activity of Rowan Tree Trading Limited is that of a charity shop, where a profit is made; this is donated to the parent charity.

	2011 £	2010 £
Rowan Tree Trading Limited		
Aggregate capital and reserves	(9,240)	0
Profit and (loss) for the year	(9,240)	0
Turnover	46,100	31,240
Expenditure	55,496	31,423

CARLISLE EDEN MIND COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2011

16 CREDITORS: Amounts falling due within one year

	2011 £	2010 £
Trade creditors	1,757	-
Taxation and social security	7,540	-
Other creditors	54,499	70,888
Accruals	2,691	2,690
	<u>66,487</u>	<u>73,578</u>

Included within other creditors is deferred income totalling £54,499 (2010 £69,657) The deferred income has being removed from the SOFA in the year and deferred into next year in line with the period and nature of the funding The balance is made up of the following

Tudor Trust £0 (2010 £18,750) this year the funding was not received until May 2011 and all relates to the next financial year

Northern Rock £29,499(2010 £29,499) 12 months of funding which runs from January to December 2011

Comic Relief £25,000 (2010 £21,480) 12 months of funding which runs from September to August

17. COMMITMENTS UNDER OPERATING LEASES

At 31 March 2011 the charity had annual commitments under non-cancellable operating leases as set out below

	Land and buildings	
	2011 £	2010 £
Operating leases which expire.		
Within 1 year	-	23,000
After more than 5 years	33,000	-
	<u>33,000</u>	<u>23,000</u>

18. RESTRICTED INCOME FUNDS

	Balance at 1 Apr 2010 £	Incoming resources £	Outgoing resources £	Transfers £	Balance at 31 Mar 2011 £
Other Restricted Funds	26,329	407,707	(445,563)	1,631	(9,896)

19. UNRESTRICTED INCOME FUNDS

	Balance at 1 Apr 2010 £	Incoming resources £	Outgoing resources £	Transfers £	Balance at 31 Mar 2011 £
General Funds	33,118	257,701	(292,441)	34,435	32,813

CARLISLE EDEN MIND COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2011

20. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Tangible fixed assets £	Net current assets £	Total £
Restricted Income Funds:			
Other Restricted Funds	415	(10,311)	(9,896)
Unrestricted Income Funds	12,003	20,810	32,813
Total Funds	<u>12,418</u>	<u>10,499</u>	<u>22,917</u>

21. COMPANY LIMITED BY GUARANTEE

Carlisle Eden Mind Limited is a charity limited by guarantee and therefore does not have share capital

22. POST BALANCE SHEET EVENTS

After the year end the activities of Rowan Tree Trading Limited's two charity shops were transferred into Carlisle Eden Mind, the subsidiary will now trade as Five café

CARLISLE EDEN MIND COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2011

23. CUMBRIA MINDS PARTNERSHIP - YOUR VOICE ADVOCACY SERVICES

During the period Carlisle Eden Mind received £37,544 (plus £25,000 of deferred income from the previous period) from Comic Relief and delivered an advocacy contract for Cumbria County Council valued at £84,000 and Cumbria PCT valued at £37,000. Carlisle Eden Mind is administering this money on behalf of the Cumbria Minds partnership. The income and expenditure account for this money is as follows:

	£	
Income received	183,544	
	£	
Deferred to 2012 financial year	25,000	
Staff costs	106,239	
Management and support costs	27,451	
Recruitment	0	
Training	9,520	
Travel	13,615	
Other Office	0	
	(181,825)	
Surplus	1,719	

The surplus has been offset against the deficit brought forward from last year of £18,585 and the charities own reserves.

CUMBRIA MINDS PARTNERSHIP - OUT THERE

During the period Carlisle Eden Mind received £135,786. Carlisle Eden Mind is administering this money on behalf of the Cumbria Minds Partnership. The income and expenditure account for this money is as follows:

	£	
Income received	135,786	
	£	
Management and Support Costs	42,625	
Advertising and Promotions	6,290	
Recruitment	1,200	
Training	8,100	
Travel	6,920	
Delivery Costs	62,532	
Other Office	6,531	
	(134,198)	
Surplus	1,588	

The surplus has been offset by the deficit brought forward from last year of £2,453 and the charities own reserves.