

COMPANY REGISTRATION NUMBER 05689607

CARLISLE EDEN MIND LIMITED
FINANCIAL STATEMENTS
31 MARCH 2012

Charity Number 1113649



SAINT AND CO
Chartered Accountants & Statutory Auditor
4 Mason Court
Gillan Way
Penrith 40 Business Park
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CA11 9GR

CARLISLE EDEN MIND LIMITED

FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2012

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CARLISLE EDEN MIND LIMITED

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 J Lucy Mrs J Thompson Mr J Rocks Mr B Leather Mrs J Buckley
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 LIMITED

TRUSTEES ANNUAL REPORT

YEAR ENDED 31 MARCH 2012

The trustees, who are also directors for the purposes of company law, have pleasure in presenting their report and the financial statements of the charity for the year ended 31 March 2012

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

Mrs M Jones	
Ms V Lewis	
Mrs J Lucy	
Mrs J Thompson	
Mr J Rocks	
Mr B Leather	
Mrs J Buckley	
Mrs M Baty	(Retired 1 May 2011)
Mr P Donald	(Retired 3 November 2011)
Mr B Jansz	(Retired 3 November 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 'Carlisle Eden Mind' ceased charitable activities on 30 April 2006 and Carlisle Eden Mind Limited commenced charitable activities on 01 May 2006. Following on from the merger with Carlisle Mind after the year end, 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.

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 LIMITED

TRUSTEES ANNUAL REPORT (continued)

YEAR ENDED 31 MARCH 2012

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 Carlisle 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 year's 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 every six weeks and are responsible for the strategic direction and policy of the charity. At present the Committee has six 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 LIMITED

TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 31 MARCH 2012

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 LIMITED

TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 31 MARCH 2012

ACHIEVEMENTS AND PERFORMANCE

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 general progress during 2011/12

We have continued to develop the breadth of our support (detailed below), and have consolidated our wellbeing based approach across all services and within our volunteer and staff team. This is particularly distilled in our Connect project.

Financially, the previous year has been one of our most challenging for a sometime. We have seen the end of some major grant funded projects such as Out There, combined with great uncertainty about, and then eventual cutting of, our public sector funding. Like many Local Authorities Cumbria has undertaken a very deep cost cutting exercise, which for us has resulted in the loss of both substantial advocacy funding, and our long standing day opportunities contract, which while not being a large amount has provided us with valuable core income.

We have managed to ride the fluctuations in our funding so far through the flexibility and commitment of our staff who have been extremely accommodating with their hours and salaries to ensure that we remain viable and avoid any redundancy situations.

Our goals around financial sustainability have been set back through loss of funding mentioned above, though we are making some very positive steps. We expect our Penrith combination of Cafe, Charity Shop and Wellbeing Centre to be generating £20k p/a towards core funds by the end of 2012. We now are launching shops in June/July in Carlisle, and expect these to also turn around a significant profit. Training income is rising and we are fostering an environment where we look for income raising opportunities within the skills we all have as a team. Our caretaker for example now delivers a "Handyman Service" for vulnerable adults.

We have discovered the downside of focusing attention on income generation this year. Our Cafe has been a substantial and stressful challenge. We have been working very much outside of our comfort zone, and it has at times drawn attention away from our core work of providing emotional support. It is still not clear whether it will be financially viable in the long run, but the signs are now positive. The cafe has however been another High Street opportunity to engage with our local community about mental health and wellbeing issues, has provided employment and volunteering opportunities for people with mental health issues, and we serve delicious food!!

We continue to pursue partnership working across Eden, Carlisle and the County as a whole. We are now moving forward with the other Local Minds in the County to develop centralised information, advice and support line services, and the development of a Cumbria Mind to hold a set of our core services. As with other countywide initiatives Carlisle Eden Mind will be leading on this development.

At the end of this grant period we secured substantial local funding from the Local Authorities Mental Health Prevention Fund. This fund is dedicated to seed funding a range of services across the county focused on wellbeing and prevention. We received £135,000 of the £1,000,000 available, by far the largest award made in the county, and which reflects the relevant focus of our service offer. The money will pay for the further development of our Connect project, information and signposting hubs, Coping with Life Courses.

CARLISLE EDEN MIND LIMITED

TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 31 MARCH 2012

Summary of services and projects

Connect

- Launched in November 2011 the Connect service has distilled our wellbeing based approach into a bridge building/social prescribing service based within a local GP Practice. Connect supports people to access the broad range of community assets, services and networks that underpin our wellbeing. It is a highly person centred approach delivered by skilled practitioners that works towards lifestyle change, relationship building and resilience. The service sits within a local GP practice and works closely with GPs to support patients who do not sit within the bounds of other existing services. Further details are attached with this report.
- From Nov 11 to April 2012 23 individuals received support from the service.
- This service has now received further funding under the Mental Health Prevention Fund to expand its remit to include work across other areas of Eden.

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. We have now lost over half of the funding to this service, and our remaining team of 4 staff will reprioritise their work in the coming months.
- May 2011 to April 2012 683 individuals received advocacy support during the reporting period.

Coping with Life

- These are six week CBT based courses aiming to support individuals to cope more effectively with stress and anxiety. We also run more general courses covering improving wellbeing, managing stress, anger management, relaxation training and more.
- During the grant period we have delivered 13 courses supporting over 65 people. We are now delivering these courses in partnership with Barnardos across North Cumbria.

Ecotherapy

- Under Ecominds we now manage a horticulture project within the major psychiatric in-patient setting in Cumbria, the Carleton Clinic. This provides an opportunity for patients and their relatives, friends and carers to engage in therapeutic gardening activity and to enjoy green spaces. We also work with a local organic farm, Low Luckens, to provide off site horticulture opportunities for both in-patients and community members.
- The project runs from March to September yearly, and this year so far 36 in-patients have accessed the project, with a further 12 community based clients accessing Low Luckens.

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 May 2011 to April 2012 534 general enquiries dealt with by phone/in person/e-mail at our Penrith offices, slightly less than the previous year's period. 90 people accessed our Rowan House Resource centre. 5500 general mental health and self-help booklets have been distributed through our district wide information points.
 - This service has now received funding under the Mental Health Prevention Fund to expand its remit to develop a central Mental Health Information and Advice hub for Eden.
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CARLISLE EDEN MIND LIMITED

TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 31 MARCH 2012

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. Our town centre shop and cafe windows have been a great asset in a variety of campaigning work.
- For the period May 2011 to April 2012 Carlisle Eden Mind staff, volunteers or services users involved in representation on 10 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. 36 events have been attended locally to raise awareness of mental health issues, the wellbeing agenda and promote the work of the Local Mind Associations. Carlisle Eden Mind has had 29 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 May 2011 to April 2012 50 users of the service over this period 2730 hours of day services provided using 470 volunteer hours of support.
- A variety of Day Service activity in Carlisle has been provided through our bridge building activity in the community. For the period May 2011 to April 2012 33 users of the service over this period.

Volunteering

- We continue to offer volunteering opportunities to people in recovery from mental health problems 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 May 2011 to April 2012 During this period we have had 53 active "supported" volunteers attached to Carlisle Eden Mind who were using volunteering as a pathway to recovery. A further 47 supported other areas of our work. Volunteers held roles in admin, reception, shops and cafe, befriending, counselling, governance, training and others.
- This is grand total of 102 active volunteers over the previous year, contributing approximately 15912 hours (equivalent to 8.2 full time staff members). Most significantly however is the fact that the majority of these volunteers have experience of mental distress or are in the process of recovery.

Moving on Support Scheme

- The Moving On Support 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 has now been expanded across the Carlisle area and focuses mainly now on people with mental health problems, moving away from its original remit of rural isolation.
 - For the period May 2011 to April 2012 The service has supported 35 individuals over the period, with a further 10 receiving short term support during crisis. The service also supports 28 volunteer befrienders.
 - This service has now received funding under the Mental Health Prevention Fund to expand its remit to include development of a Health Champion strand, based on the NHS Health Trainer qualifications.
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CARLISLE EDEN MIND LIMITED

TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 31 MARCH 2012

Timebank

- A Time Bank is an exciting way for people to come together to help others and help themselves at the same time. The time bank is a skills exchange and social network where members earn one credit for every hour they spend helping out another member or their local community. Everyone becomes both giver and receiver and co-produces the time bank together.
- During the grant period Eden Timebank had 70 active members who exchanged approximately 800 hours of time.

Training

- Our training work is going from strength to strength. We now deliver a range of quality training packages including Mental Health First Aid (MHFA) and Suicide Prevention packages such as Applied Suicide Intervention Skills Training. We have also begun working with a range of employers training and advising on MH in the workplace issues.
- In the period May 2011 to April 2012 we delivered MHFA to 86 people, Youth MHFA to 26, provided 1 day MH awareness raising training to 78 frontline advice workers across Cumbria and 130 other 3rd sector workers, provided training to 27 employers in the County around MH in the workplace, reasonable adjustments etc. We also delivered the first two ASIST courses in Cumbria reaching 39 frontline workers in in-depth suicide prevention technique.
- Most excitingly, we are being commissioned by Cumbria County Council to deliver a substantial Suicide Awareness Training agenda across public, community and third sector groups over 2023/13, aiming to reach over 1800 people with practical skills and understanding about suicide prevention.

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, ie 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.
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CARLISLE EDEN MIND LIMITED

TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 31 MARCH 2012

Five

- Our Community Cafe, Five, was opened in June 2011. This is being used as a front for our wellbeing messages, for further volunteer and supported employment opportunities, and will eventually contribute valuable core income alongside our shop and building. The cafe has been extremely challenging to run and has been far outside our comfort zone. We expect it to eventually break even by late summer, but thankfully we have had sufficient grant funding for the cafe to allow such a lead in time.
- Since May 2012 the cafe has been consistently displaying wellbeing promotional material and ideas. It has supported 7 volunteers and 4 staff with mental health issues. Almost all of our existing core staff has wept openly through the stress it has caused us and our Chief Officer now has very little hair left through worry. On balance so far it is highly debatable whether it has had a positive impact on our areas wellbeing, and almost certainly hasn't on those staff directly involved. Things are getting better though, and people love the food!!

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 £178,520, and therefore the target is £80,000 in general funds. This level of reserves would cover a number of eventualities detailed in Carlisle Eden Mind's Financial Reserves Policy (revised Feb 2011). The present level of reserves available to the charity is currently £40,000 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.

CARLISLE EDEN MIND LIMITED

TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 31 MARCH 2012

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.

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.

CARLISLE EDEN MIND LIMITED

TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 31 MARCH 2012

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 regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and 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 accounting 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 adequate accounting records that are sufficient to show and explain the charitable company's transactions and 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. They 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.

CARLISLE EDEN MIND LIMITED

TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 31 MARCH 2012

AUDITOR

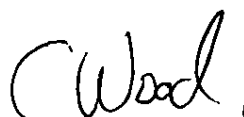
Saint and Co are deemed to be re-appointed under section 487(2) of the Companies Act 2006

SMALL COMPANY PROVISIONS

This report has been prepared in accordance with the special provisions for small companies under Part 15 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

28 January 2013

CARLISLE EDEN MIND LIMITED

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

YEAR ENDED 31 MARCH 2012

We have audited the financial statements of Carlisle Eden Mind for the year ended 31 March 2012 on pages 15 to 24. The financial reporting framework that has been applied in their preparation is applicable law and the Financial Reporting Standard for Smaller Entities (effective April 2008) (United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities).

This report is made solely to the company's members, as a body, in accordance with Chapter 3 of Part 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 Annual Report, the trustees (who are also the directors of the charitable company 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.

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 Ethical Standards for Auditors.

SCOPE OF THE AUDIT OF THE FINANCIAL STATEMENTS

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of whether the accounting policies are appropriate to the charitable company's circumstances and have been consistently applied and adequately disclosed, the reasonableness of significant accounting estimates made by the trustees, and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the reports and financial statements to identify material inconsistencies with the audited financial statements. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

OPINION ON FINANCIAL STATEMENTS

In our opinion the financial statements

- give a true and fair view of the state of the charitable company's affairs as at year ended 31 March 2012 and of its incoming resources and application of resources 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.

OPINION ON OTHER MATTER PRESCRIBED BY THE COMPANIES ACT 2006

In our opinion the information given in the Trustees Annual Report for the financial year for the which the financial statements are prepared is consistent with the financial statements.

CARLISLE EDEN MIND LIMITED

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

YEAR ENDED 31 MARCH 2012

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

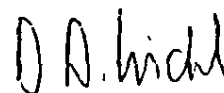
We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us, or
- the financial statements are not in agreement with the accounting records and returns, or
- certain disclosures of trustees' remuneration specified by law are not made, or
- we have not received all the information and explanations we require for our audit, or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies exemption in preparing the Trustees Annual Report

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Gillan Way
Penrith 40 Business Park
Penrith
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CA11 9GR

28 January 2013

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



CARLISLE EDEN MIND LIMITED

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

YEAR ENDED 31 MARCH 2012

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2012 £	Total Funds 2011 £
INCOMING RESOURCES					
Incoming resources from generating funds					
Voluntary income	3	79,831	173,286	253,117	390,626
Activities for generating funds	4	72,291	123	72,414	40,633
Investment income	5	18	–	18	979
Other incoming resources	6	26,588	124,497	151,085	186,913
TOTAL INCOMING RESOURCES		178,728	297,906	476,634	619,151
RESOURCES EXPENDED					
Charitable activities	7/8	(164,065)	(278,679)	(442,744)	(674,454)
Governance costs	9	(7,641)	–	(7,641)	(8,053)
TOTAL RESOURCES EXPENDED		(171,706)	(278,679)	(450,385)	(682,507)
NET INCOMING/(OUTGOING) RESOURCES BEFORE TRANSFERS					
FUNDS INPUT BY CARLISLE MIND	10	7,022	19,227	26,249	(63,356)
	11	–	–	–	36,066
NET INCOME/(EXPENDITURE) FOR THE YEAR		7,022	19,227	26,249	(27,290)
RECONCILIATION OF FUNDS					
Total funds brought forward		43,684	(11,527)	32,157	59,449
TOTAL FUNDS CARRIED FORWARD		50,706	7,700	58,406	32,159

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 notes on pages 17 to 24 form part of these financial statements.

CARLISLE EDEN MIND LIMITED

BALANCE SHEET

31 MARCH 2012

	Note	2012 £	2011 £
FIXED ASSETS			
Tangible assets	13	12,901	17,719
CURRENT ASSETS			
Debtors	15	17,197	39,767
Cash at bank and in hand		96,082	41,158
		<u>113,279</u>	<u>80,925</u>
CREDITORS Amounts falling due within one year	16	<u>(67,774)</u>	<u>(66,487)</u>
NET CURRENT ASSETS		45,505	14,438
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>58,406</u>	<u>32,157</u>
NET ASSETS		<u>58,406</u>	<u>32,157</u>
FUNDS			
Restricted income funds	17	7,700	(11,527)
Unrestricted income funds	18	50,706	43,684
TOTAL FUNDS		<u>58,406</u>	<u>32,157</u>

These financial statements have been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006 and with the Financial Reporting Standard for Smaller Entities (effective April 2008)

These financial statements were approved by the members of the committee on the 28 January 2013 and are signed on their behalf by

MRS J BUCKLEY

Company Registration Number 05689607



The notes on pages 17 to 24 form part of these financial statements

CARLISLE EDEN MIND LIMITED

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2012

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)

Consolidation

In the opinion of the members of the committee, the charity and its subsidiary undertakings comprise a small group. The charity has therefore taken advantage of the exemption provided by Section 398 of the Companies Act 2006 not to prepare group accounts.

The directors do not consider the cost of preparing consolidated accounts justifiable and note 9 provides adequate details relating to the nature of the trading subsidiary.

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
Catering Equipment	- 20% reducing balance

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 LIMITED

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2012

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 Statement of Financial Activities

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 LIMITED

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2012

3. VOLUNTARY INCOME

	Unrestricted Funds £	Restricted Funds £	Total Funds 2012 £	Total Funds 2011 £
Donations				
Donations	5,350	195	5,545	10,880
Grants receivable				
Management Fees	–	–	–	47,372
The Tudor Trust	20,000	25,000	45,000	18,750
Cumbria CC	3,250	–	3,250	8,521
Northern Rock Foundation	39,334	26,088	65,422	61,445
Lloyds TSB Foundation	–	–	–	12,500
Cumbria Community Foundation	–	750	750	6,467
Rank Foundation	–	–	–	22,000
Hadfield Trust	3,000	–	3,000	–
Comic Relief	–	60,250	60,250	37,544
MIND	–	10,647	10,647	60,170
Big Lottery	–	9,530	9,530	76,616
Eco Minds	–	9,791	9,791	–
EON	–	–	–	13,445
Other grant income	8,794	31,035	39,829	14,797
Other income				
Membership Dues	103	–	103	119
	<u>79,831</u>	<u>173,286</u>	<u>253,117</u>	<u>390,626</u>

4 INCOMING RESOURCES FROM ACTIVITIES FOR GENERATING FUNDS

	Unrestricted Funds £	Restricted Funds £	Total Funds 2012 £	Total Funds 2011 £
Shop Income	39,418	–	39,418	–
Fundraising events	98	–	98	152
Room hire	17,340	76	17,416	16,091
Training income	15,375	–	15,375	18,054
Therapy services income	60	47	107	6,336
	<u>72,291</u>	<u>123</u>	<u>72,414</u>	<u>40,633</u>

5. INVESTMENT INCOME

	Unrestricted Funds £	Total Funds 2012 £	Total Funds 2011 £
Bank interest receivable	<u>18</u>	<u>18</u>	<u>979</u>

CARLISLE EDEN MIND LIMITED

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2012

6. OTHER INCOMING RESOURCES

	Unrestricted Funds £	Restricted Funds £	Total Funds 2012 £	Total Funds 2011 £
Reimbursed Expenses	2,316	3,966	6,282	45,063
Contract income	24,272	120,531	144,803	141,850
	<u>26,588</u>	<u>124,497</u>	<u>151,085</u>	<u>186,913</u>

7 COSTS OF CHARITABLE ACTIVITIES BY FUND TYPE

	Unrestricted Funds £	Restricted Funds £	Total Funds 2012 £	Total Funds 2011 £
Provision of charitable activities	122,323	60,900	183,223	253,011
Five	—	40,887	40,887	27,511
Northern Rock	—	13,218	13,218	—
MOSS	—	29,448	29,448	45,195
Out There / Time to Change	—	494	494	85,452
Your Voice	—	122,103	122,103	156,147
Timebank	—	2,646	2,646	2,078
Support costs	41,742	8,983	50,725	105,060
	<u>164,065</u>	<u>278,679</u>	<u>442,744</u>	<u>674,454</u>

8. COSTS OF CHARITABLE ACTIVITIES BY ACTIVITY TYPE

	Activities undertaken directly £	Support costs £	Total Funds 2012 £	Total Funds 2011 £
Provision of charitable activities	183,222	42,821	226,043	309,937
Five	40,887	189	41,076	27,511
Northern Rock	13,218	1,000	14,218	—
MOSS	29,448	1,504	30,952	57,020
Day Services - ASCD	—	26	26	260
Out There / Time to Change	494	87	581	94,703
Your Voice	122,103	5,083	127,186	182,277
Timebank	2,646	16	2,662	2,746
	<u>392,018</u>	<u>50,726</u>	<u>442,744</u>	<u>674,454</u>

CARLISLE EDEN MIND LIMITED

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2012

9 GOVERNANCE COSTS

	Unrestricted Funds	Total Funds 2012	Total Funds 2011
	£	£	£
Audit fees	2,625	2,625	2,625
Other financial costs	5,016	5,016	5,428
	<u>7,641</u>	<u>7,641</u>	<u>8,053</u>

10 NET INCOMING/(OUTGOING) RESOURCES FOR THE YEAR

This is stated after charging

	2012	2011
	£	£
Depreciation	6,264	1,966
Auditors' remuneration - audit of the financial statements	<u>2,625</u>	<u>2,625</u>

11 FUNDS FROM CARLISLE MIND

This was the funds transferred to the merged charity from Carlisle mind

12 STAFF COSTS AND EMOLUMENTS

Total staff costs were as follows.

	2012	2011
	£	£
Wages and salaries	285,718	352,852
Social security costs	18,747	28,585
	<u>304,465</u>	<u>381,437</u>

Particulars of employees

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

	2012	2011
	No	No
Management Staff	3	3
Project Staff	20	26
	<u>23</u>	<u>29</u>

During the year ended 31 March 2012 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 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 (2011 - Nil)

CARLISLE EDEN MIND LIMITED

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2012

13. TANGIBLE FIXED ASSETS

	Catering Equipment £	Equipment £	Fixtures & Fittings £	Total £
COST				
At 1 April 2011	11,128	15,731	4,082	30,941
Additions	1,125	–	322	1,447
At 31 March 2012	12,253	15,731	4,404	32,388
DEPRECIATION				
At 1 April 2011	–	10,605	2,617	13,222
Charge for the year	2,451	3,457	357	6,265
At 31 March 2012	2,451	14,062	2,974	19,487
NET BOOK VALUE				
At 31 March 2012	9,802	1,669	1,430	12,901
At 31 March 2011	11,128	5,126	1,465	17,719

14. TRADING SUBSIDIARY

The company owns all the ordinary share capital of Rowan Tree Trading, a company limited by guarantee registered in England and Wales. Rowan Tree Trading started trading on the 01 April 2009. At the end of September 2012 this trading subsidiary ceased to trade and as a result had nil reserves at this date as all funds held had been given back to the charity. Rowan Tree Trading also paid the charity for rent and other expenses incurred directly by the charity on its behalf during the period.

Under the provision of section 398 of the Companies Act 2006 the company is exempt from preparing consolidated accounts and has not done so, therefore the accounts show information about the company as an individual entity.

15. DEBTORS

	2012 £	2011 £
Trade debtors	6,374	24,577
Amounts owed by group undertakings	10,823	15,190
	17,197	39,767

CARLISLE EDEN MIND LI MITED

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2012

16 CREDITORS. Amounts falling due within one year

	2012	2011
	£	£
Trade creditors	5,974	1,757
Taxation and social security	4,611	7,539
Other creditors	54,499	54,499
Accruals	2,690	2,692
	<u>67,774</u>	<u>66,487</u>

Included within other creditors is deferred income totalling £54,499 (2011 £54,499) 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

Northern Rock £29,499 (2011 £29,499)

Comic Relief £25,000 (2011 £25,000)

17 RESTRICTED INCOME FUNDS

	Balance at 1 Apr 2011	Incoming resources	Outgoing resources	Balance at 31 Mar 2012
	£	£	£	£
Other Restricted Funds	<u>(11,527)</u>	<u>297,906</u>	<u>(278,679)</u>	<u>7,700</u>

18 UNRESTRICTED INCOME FUNDS

	Balance at 1 Apr 2011	Incoming resources	Outgoing resources	Balance at 31 Mar 2012
	£	£	£	£
General Funds	<u>43,684</u>	<u>178,728</u>	<u>(171,706)</u>	<u>50,706</u>

19. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Tangible fixed assets	Net current assets/ (liabilities)	Total
	£	£	£
Restricted Income Funds			
Other Restricted Funds	277	7,423	7,700
Unrestricted Income Funds	<u>12,674</u>	<u>38,032</u>	<u>50,706</u>
Total Funds	<u>12,951</u>	<u>45,455</u>	<u>58,406</u>

20. COMPANY LIMITED BY GUARANTEE

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

CARLISLE EDEN MIND LIMITED

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2012

21. POST BALANCE SHEET EVENTS

The Trustees decided to cease trading on 30 September 2012 within the subsidiary undertaking Rowan Tree Trading Limited. Rowan Tree Trading will remain as a dormant entity from this date.

22. FUNDERS

During the course of the year we have received grants from the following organisations and would like to thank them for their financial support:

CWM Environment Trust
Mind
Comic Relief
Cumbria Community Foundation
Tudor Trust
Rural Development Agency
Cumbria County Council
Big
Northern Rock Foundation
Rural Payments Agency
Hadfield Trust
Ecominds