Charity number: 1113649
Company number: 05689607

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Carlisle Eden Mind
(A company limited by guarantee)

Trustees' report and financial statements

for the year ended 31 March 2014

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Carlisle Eden Mind
(A company limited by guarantee)

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Carlisle Eden Mind
(A company limited by guarantee)

Legal and administrative information

Charity number	1113649	
Company registration number	05689607	
Business address	47 Bank Street Carlisle Cumbria CA3 8HJ	
Registered office	St Andrew's Place Penrith Cumbria CA11 7AU	
Trustees	M Jones	Resigned September 2013
	V Lewis	
	S Rushton	
	B Leather	Resigned July 2014
	J Buckley	
	A Buckley	
	B Jansz	Resigned July 2014
	L Organ	Appointed November 2014
Secretary	Christopher Wood	
Auditors	Censis Exchange Building 66 Church Street Hartlepool TS24 7DN	
Bankers	National Westminster Bank Plc 24/25 Devonshire Street Penrith Cumbria CA11 7ST	

Carlisle Eden Mind
(A company limited by guarantee)

Legal and administrative information

	CCLA Investment Management Limited Bishop Yards Penrith Cumbria CA11 7XS
Solicitors	Cartmell Shepherd Bishop Yards Penrith Cumbria CA11 7XS

Carlisle Eden Mind
(A company limited by guarantee)

Report of the trustees (incorporating the directors' report) for the year ended 31 March 2014

The trustees present their report and the financial statements for the year ended 31 March 2014. The trustees, who are also directors of Carlisle Eden Mind for the purposes of company law and who served during the year and up to the date of this report are set out on page 1 - 2.

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 unincorporated charity 'Eden Mind' ceased activities on 1 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 the 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 the Management Committee and use their own experience to assist the charity. In an effort to maintain a broad skill mix, members of the Manangement 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 Committees skills mix.

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 trsutees 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 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 the trustees about their induction has been very positive.

Report of the trustees (incorporating the directors' report) for the year ended 31 March 2014

Risk Manangement

Carlisle Eden Mind has conducted a review of the major risks to which the charity is exposed through quality manangement 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. Inernal 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 ensure a consistent quality of delivery for all operational aspects of the charity. These procedures are periodically reviewed to ensue that they continue to meet the needs of the charity.

Organisational Strutcure

The Manangement Committee meet every 4-6 weeks and are responsible for the strategic direction and policy of the charity. At present the Committee has 4 memebers 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.

Objectives and activities

Summary of the objects as set out in the governing document

The company's charitabe 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 Carlisle and Eden Districts. To acheive this we aim to offer a range of quality services across the area, through improving understanding about mental health issues, challanging discrimination and through campaigning for better local and national services.

Carlisle Eden Mind's aims:

To actively engage in charitable campaigning related to loacl 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.

Carlisle Eden Mind
(A company limited by guarantee)

Report of the trustees (incorporating the directors' report) for the year ended 31 March 2014

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 acheivements for additional details.

Supporting those experiencing mental and emotional distress:

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

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.

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 with a local GP practice and works closely with GPs to support patients who do not sit within the bounds of other existing services.

- 62 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 country. 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.

- 413 individuals received advocacy support during the reporting period.

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.

Day Services
A twice weekly Drop-in is held at our Rowan House Centre offering a safe and supporting space for those experiencing emotional and mental distress. A number of other user led activities are run alongside this. 50 users of the service over this period. 2,510 hours of day services provided using 470 volunteer hours support.

A variety of day service activity in Carlisle has been provided through our bridge building activity in the community. 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.

- During this period we have had 39 active "supported" volunteers attached to Carlisle Eden Mind who were using volunteering as a pathway to recovery. A further 83 volunteers supported other areas of our work. Volunteers held roles ion admin, reception, shops and cafe, befriending, counselling, governance, training and others.

- This is grand total of 122 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 volunteer have experience of mental distress or are in the process of recovery.

Advocacy (Your Voice and IMHA)
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 equitable access to advocacy across the county. Comic Relief funding has now come to an end, we are funded through Cumbria County Council, Clinical Commissioning Group and Children in Need.

The Scheme consists of a manager and four advocates throughout the County. Our funding has changed as we no longer hold what is now called the generic advocacy contract, we deliver Independent Mental Health Advocacy, community and ward advocacy via the Clinical Commissioning group funding and Children and Young People's Advocacy.

617 individuals have received advocacy support during the reporting period.

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.

- 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 began providing further support to older adults through the Neighbourhood Care and Independence programme funded by Cumbria County Council.

Training

Over 720 people were trained in the 12 month period. Four Mental Health First Aid courses were delivered to frontline staff and some additional bespoke mental health and wellbeing sessions. The main focus for training delivery was suicide prevention and we continued to offer LivingWorks suicide prevention training packages - 4 two day ASIST intervention training and 9 half day SafeTALK alertness training. Over the course of the year we developed Living Matters our own half day alertness session which proved to be more relevant to local agencies. Training has been to a wide range of agencies including NHS staff, statutory services, third sector and community members. Our involvement in countywide suicide prevention initiatives increased including joint organisation of a half day conference attended by over 100 people. Training possibilities still arise with the potential of continued suicide prevention funding through Public Health and an increase in chargeable bespoke Mental Health training.

Anti-stigma programmes

'Growing Voices', funded by Time to Change, has been rolling out across the county over the previous two years. We have attended over 40 events from county shows to festivals to have conversations with the public about mental health issues. The project has been delivered by a group of volunteer with dire ct experience of mental health issues, who have spoken to over 1200 members of the public during 2013/14.

Financial review

Review of financial position

Carlisle Eden Mind has continued to rely primarily on private Trusts for funding its management and project work. Funding for the current level of our operation for this financial year and a futher two years has been secured from the Northern Rock Foundation and the Tudor Trust. This will possibly 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 six Local Mind Associations with 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 at the charity shop. 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 £146,607, and therefore the target is £75,000. 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 £38,764, 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 consider if it were to sustain this financial years level of operating surplus then in two years it should meet its reserve target.

Principal financial management policies adopted
Trustees/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 period are Big - Time to Change (Outdoor activity), Cumbria County Council (day services and building developments), Cumbria Community Foundaton (Advocacy), Comic Relief (Advocacy Services), Rank Foundation (Moving On Support Scheme), Nothern Rock Foundation (Core costs and Moving on Support Scheme), Big Lottery Fund (Our There), Hadfield Trust (Building Work), Awards for All (Building Work), Mind (Building work).

Investment policy and objectives
The trustees, having regard to the liquidiity 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
Currrent organisational activity and qualiy levels are maintained and strenghtened, the Wellbeing model fully integrated within our practice and shift towards 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 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 fee healthy, eat sleep and 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.

Statement as to disclosure of information to auditors

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are 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 auditors are aware of that information.

Carlisle Eden Mind
(A company limited by guarantee)

Report of the trustees (incorporating the directors' report) for the year ended 31 March 2014

Statement of trustees' responsibilities

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

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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to present that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011 and the charity (Accounts and Reports) Regulation 2008. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud or other irregularities.

On behalf of the board

..... **S Rushton**
Treasurer

18 December 2014

Carlisle Eden Mind
(A company limited by guarantee)

Independent Auditor's Report to the Trustees of Carlisle Eden Mind

We have audited the financial statements of Carlisle Eden Mind for the year ended 31 March 2014 which comprise the Statement of Financial Activities, the Balance Sheet and the related notes. These financial statements have been prepared under the accounting policies set out therein and the requirements of the Financial Reporting Standard for Smaller Entities (effective April 2008).

This report is made solely to the charity's Trustees, as a body, in accordance with Section 154 of the Charities Act 2011. Our audit work has been undertaken so that we might state to the charity's Trustees 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 charity and the charity's Trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of the trustees and auditors

The Trustees (who are also directors for the purposes of company law) responsibilities 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) are set out in the Statement of Trustees' Responsibilities.

The Trustees have elected for the financial statements to be audited in accordance with the Charities Act 2011 rather than the Companies Act 2006. Accordingly we have been appointed as auditors under section 144(12) of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act.

Our responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland).

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 Annual Report 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

In our opinion:

- the financial statements give a true and fair view, in accordance with United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities, of the state of the charity's affairs as at 31 March 2014 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended have been properly prepared in accordance with the Companies Act 2006, and have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice.

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 2011 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.

Censis

Karen Harrison BA(Hons) FCA, CTA (senior statutory auditor)
Eligible to act as an auditor in terms of section 1212 of the Companies Act 2006

For and on behalf of Censis
Chartered Accountants and
Registered Auditors
19 December 2014

Exchange Building
66 Church Street
Hartlepool
TS24 7DN

Carlisle Eden Mind
(A company limited by guarantee)

Statement of financial activities (incorporating the income and expenditure account)

For the year ended 31 March 2014

	Notes	Unrestricted funds £	Restricted funds £	2014 Total £	2013 Total £
Incoming resources					
Incoming resources from generating funds:					
Voluntary income	2	10,794	60	10,854	88,172
Activities for generating funds	3	101,761	19,375	121,136	90,742
Investment income	4	10	-	10	12
Incoming resources from charitable activities	5	93,377	467,324	560,701	280,673
Total incoming resources		205,942	486,759	692,701	459,599
Resources expended					
Costs of generating funds:					
Cost of generating voluntary income	6	58,136	-	58,136	54,714
Charitable activities	7	146,501	377,038	523,539	409,449
Governance costs	8	2,625	-	2,625	8,956
Total resources expended		207,262	377,038	584,300	473,119
Net incoming/(outgoing) resources before transfers		(1,320)	109,721	108,401	(13,520)
Transfers	18	56,168	(56,168)	-	-
Net incoming/(outgoing) resources for the year		54,848	53,553	108,401	13,520
Total funds brought forward		549	44,337	44,886	58,406
Total funds carried forward	16	55,397	97,890	153,287	44,886

The notes on pages 15 to 25 form an integral part of these financial statements.

Carlisle Eden Mind
(A company limited by guarantee)

Balance sheet
as at 31 March 2014

	Notes	2014 £	2014 £	2013 £	2013 £
Fixed assets					
Tangible assets	13		16,633		10,874
Current assets					
Debtors	14	28,989		22,988	
Cash at bank and in hand		131,542		77,350	
		160,531		100,338	
Creditors: amounts falling due within one year	15	(23,877)		(66,326)	
Net current assets			136,654		34,012
Net assets			153,287		44,886
Funds	16				
Restricted income funds			97,890		44,337
Unrestricted income funds			55,397		549
Total funds			153,287		44,886

These financial satements were approved by the board on 18/12/14 and are signed on their behalf by:

Janet Buckley

J Buckley
Trustee

Company Registration Number: 05689607

The notes on pages 15 to 25 form an integral part of these financial statements.

Notes to financial statements for the year ended 31 March 2014

1. Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

1.1. Basis of accounting

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Statement of Recommended Practice 'Accounting and Reporting by Charities' issued in March 2005 (SORP 2005) and the Companies Act 2006.

1.2. Fund accounting

Unrestricted funds comprise of those funds which the trustees are free to use for any purpose in furtherance of the charitable objects.

Unrestricted funds include designated funds where the trustees, at their discretion, have created a fund for a specific purpose.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor.

Funds are transferred form 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.

1.3. Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

Gifts donated for resale are included as incoming resources within activities for generating funds when they are sold.

Grants, including grants for the purchase of fixed assets, are recognised in full in the statement of financial activities in the year in which they are receivable.

Income from the charity shops are included in the year in which it is receivable.

Income from investments is included in the year in which it is receivable.

1.4. Resources expended

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

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes, including the charity's shops.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management.

1.5. Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

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

1.6. Defined contribution pension schemes

The pension costs charged in the financial statements represent the contribution payable by the charity during the year.

2. Voluntary income

	Unrestricted funds £	Restricted funds £	2014 Total £	2013 Total £
Donations	7,715	60	7,775	7,494
Membership	44	-	44	-
Cumberland News	1,535	-	1,535	-
Buckland Charitable Trust	500	-	500	-
The David Snowdon Trust	1,000	-	1,000	-
Reimbursed expenses	-	-	-	9,015
Contract income	-	-	-	71,663
	10,794	60	10,854	88,172

3. Activities for generating funds

	Unrestricted funds £	Restricted funds £	2014 Total £	2013 Total £
Shop Income	75,201	7,113	82,314	51,240
Cafe income	-	1,461	1,461	-
Contract Income	718	-	718	18,606
Training income	-	10,514	10,514	15,118
Adult & Social Care	2,128	-	2,128	-
Room Hire	15,259	-	15,259	183
Student Placement	1,960	-	1,960	20
Rent Received	-	-	-	5,000
Therapy Services Income	-	-	-	575
Other	6,495	287	6,782	-
	101,761	19,375	121,136	90,742

4. Investment income

	Unrestricted funds £	2014 Total £	2013 Total £
Bank interest receivable	10	10	12
	10	10	12

5. Incoming resources from charitable activities

	Unrestricted funds £	Restricted funds £	2014 Total £	2013 Total £
Tudor Trust	-	39,500	39,500	28,503
Cumbria County Council	-	-	-	9,042
Northern Rock Foundation	37,500	83,398	120,898	45,678
Lloyds TSB Foundation	13,750	-	13,750	1,250
Hadfield Trust	-	-	-	(3,000)
Greggs Trust	-	-	-	1,000
Comic Relief	-	24,750	24,750	40,000
Time to Change	-	43,050	43,050	14,284
Big Lottery	-	-	-	4,434
BBC Children In Need	-	22,334	22,334	19,654
Adult Mental Health Provision	-	70,195	70,195	86,389
NHS Cumbria CCG	-	35,070	35,070	8,000
Other grant income	-	-	-	25,439
Workers Education Association	13,127	-	13,127	-
Garfield Weston Foundation	10,000	-	10,000	-
Henry Smith	19,000	-	19,000	-
Cumbria 3rd Sector Consortium	-	48,000	48,000	-
Age UK Carlisle & Eden	-	11,027	11,027	-
CCC Adult & Local Services	-	90,000	90,000	-
	93,377	467,324	560,701	280,673

6. Cost of generating voluntary income

	Unrestricted funds £	2014 Total £	2013 Total £
Wages & salaries	20,759	20,759	27,116
Staff & volunteer expenses	2,817	2,817	2,701
Premises	31,420	31,420	23,061
General office expenses	655	655	1,836
General shop expenses	1,944	1,944	-
Professional fees	480	480	-
Bank charges	61	61	-
	58,136	58,136	54,714

7. Costs of charitable activities - by fund type

	Unrestricted funds £	Restricted funds £	2014 Total £	2013 Total £
General Fund	146,501	-	146,501	227,635
Your Voice	-	56,309	56,309	76,277
MOSS	-	35,735	35,735	27,000
Training	-	39,121	39,121	-
Connect	-	57,323	57,323	-
Children In Need	-	19,701	19,701	-
IMHA	-	63,432	63,432	-
Growing Voices	-	22,826	22,826	-
Northern Rock	-	41,346	41,346	47,005
Other funds	-	41,245	41,245	2,867
Five	-	-	-	28,665
	146,501	377,038	523,539	409,449

8. Governance costs

	Unrestricted funds £	2014 Total £	2013 Total £
Professional - Auditor remuneration	2,625	2,625	2,625
Professional - Legal fees	-	-	2,125
Professional - Other	-	-	4,206
	2,625	2,625	8,956

9. Auditors' remuneration

	2014 £	2013 £
Auditors' remuneration - audit of the financial statements	2,000	2,625
Auditors' remuneration - other fees:		
- corporate finance services	1,000	1,675

10. Employees

Employment costs	2014	2013
	£	£
Wages and salaries	354,307	255,547
Social security costs	24,104	19,241
Pension costs	972	-
	379,383	274,788

No employee received emoluments of more than £60,000 (2013 : None).

Number of employees

The average monthly numbers of employees (including the trustees) during the year, calculated on the basis of full time equivalents, was as follows:

	2014	2013
	Number	Number
Charitable Activities	20	20
Management and Administration	3	3
	23	23

11. Pension costs

The company operates a defined contribution pension scheme in respect of the staff. The scheme and its assets are held by independent managers. The pension charge represents contributions due from the company and was as follows:

	2014	2013
	£	£
Pension charge	972	-

12. Taxation

The charity's activities fall within the exemptions afforded by the provisions of the Income and Corporation Taxes Act 1988. Accordingly, there is no taxation charge in these accounts.

13. Tangible fixed assets

	Furniture & Fittings	Total
	£	£
Cost		
At 1 April 2012	34,615	34,615
Additions	9,274	9,274
At 31 March 2014	43,889	43,889
Depreciation		
At 1 April 2012	23,741	23,741
Charge for the year	3,515	3,515
At 31 March 2014	27,256	27,256
Net book values		
At 31 March 2014	16,633	16,633
At 31 March 2013	10,874	10,874

14. Debtors

	2014	2013
	£	£
Trade debtors	18,788	17,710
Other debtors	10,201	5,278
	28,989	22,988

15. Creditors: amounts falling due within one year

	2014	2013
	£	£
Trade creditors	6,453	8,604
Other taxes and social security	8,578	5,586
Accruals and deferred income	8,846	52,136
	23,877	66,326

16. Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total funds £
Fund balances at 31 March 2014 as represented by:			
Tangible fixed assets	16,633	-	16,633
Current assets	58,600	97,890	156,490
Current liabilities	(19,836)	-	(19,836)
	55,397	97,890	153,287

17. Unrestricted funds

	At 1 April 2013 £	Incoming resources £	Outgoing resources £	Transfers £	At 31 March 2014 £
Core Office	549	130,741	(149,126)	56,168	38,332
Appleby Shop	-	13,097	(12,072)	-	1,025
Carlisle Shop	-	29,989	(27,248)	-	2,741
Penrith SHop	-	32,115	(18,816)	-	13,299
	549	205,942	(207,262)	56,168	55,397

18. Restricted funds

	At 1 April 2013 £	Incoming resources £	Outgoing resources £	Transfers £	At 31 March 2014 £
Your Voice	(1,594)	59,820	(56,309)	(1,917)	-
MOSS	11,878	34,062	(35,735)	(10,205)	-
Training	9,538	52,042	(39,121)	(11,950)	10,509
Connect	2,107	81,228	(57,323)	(21,012)	5,000
Children In Need	4,377	22,335	(19,701)	-	7,011
IMHA	-	90,000	(63,432)	(16,563)	10,005
Time to Change (Growing Voices)	4,065	43,110	(22,826)	(8,081)	16,268
Northern Rock	-	90,640	(41,346)	(197)	49,097
Timebank	-	12,000	(9,722)	(2,278)	-
Five	-	1,522	(13,447)	11,925	-
Eco Minds	9,925	-	(14,035)	4,110	-
Young Peoples Work	2,000	-	(2,000)	-	-
Eden Community Fund	2,041	-	(2,041)	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-		-
	44,337	486,759	(377,038)	(56,168)	97,890

Purposes of restricted funds

Your Voice Advocacy

Delivering high quality community and hospital based advocacy support for Cumbrian residents.

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.

Training

Four Mental Health First Aid courses were delivered to frontline staff and some additional bespoke mental health and wellbeing sessions. The main focus for training delivery was suicide prevention and we continued to offer LivingWorks suicide prevention training packages.

Connect

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 with a local GP practice and works closely with GPs to support patients who do not sit within the bounds of other existing services.

IMHA

Delivering high quality community and hospital based advocacy support for Cumbrian residents.

Time to Change (Growing Voices)

'Growing Voices', funded by Time to Change, has been rolling out across the county over the previous two years. We have attended over 40 events from county shows to festivals to have conversations with the public about mental health issues.

Northern Rock

The purpose of the grant is to set up Charity Shops across Cumbria, in collaboration with the Cumbria Local Mind Associations, providing office/meeting space, high street information point, delivery venue for supported volunteering and other social enterprise activity where appropriate.

Eco Minds

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.

Transfers between funds represent:	**2014**
	£
Transfer of fixed asset additions to general reserves	8,278
Contribution to support costs	47,890
	56,168

19. Related party transactions

Associated with Carlisle Eden Mind is Rowan Tree Trading, a company limited by guarantee registered in England and Wales, company number 06795652. Rowan Tree Trading started trading on the 1 April 2009, at the end of September 2012 the company ceased to trade and as a result had nil reserves at this date, all funds held at this date had been given back to the charity, as stated in the company's Memorandum and Articles of Association.

For the year ended 30 September 2013, the company remained dormant.

20. Company limited by guarantee

Carlisle Eden Mind Limited is a company limited by guarantee and accordingly does not have a share capital.