

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 2015

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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	J B Buckley	Chair
	S Rushton	Treasurer
	E Dixon	
	L Organ	
	V Lewis	

Secretary Alison Mary Johnston

Accountants Censis
Exchange Building
66 Church Street
Hartlepool
TS24 7DN

Bankers National Westminster Bank Plc
24/25 Devonshire Street
Penrith
Cumbria
CA11 7ST

CCLA Investment Management Limited
Bishop Yards
Penrith
Cumbria
CA11 7XS

Carlisle Eden Mind
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Legal and administrative information

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 2015

The trustees present their report and the financial statements for the year ended 31 March 2015. 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. 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.

Trustee Induction and Training

Most trustees are already familiar with the practical work of the charity, 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 and the Managers 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.

Carlisle Eden Mind
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Report of the trustees (incorporating the directors' report)
for the year ended 31 March 2015

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 ensure 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 4-6 weeks and are responsible for the strategic direction and policy of the charity. At present the Committee has 5 members from a variety of backgrounds relevant to the work of the charity.

A scheme of delegation is in place and day to day responsibility for the provision of the services rest with the Manager. The Managers are 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 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 Carlisle and Eden Districts. 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.

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Report of the trustees (incorporating the directors' report)
for the year ended 31 March 2015

Summary of the main activities in relation to these objects

Preservation of mental health:

Activities supporting this include awareness raising and campaigning work and the provision of information. See review of achievements for additional details.

Supporting those experiencing mental and emotional distress:

Activities supporting this include the provision of advocacy, 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.

Your Voice Advocacy

High quality community and hospital based advocacy support for Cumbrian residents has come to an end within this financial year. Unfortunately the CCG did not continue to fund this scheme and advocacy delivery of over 15 years has come to an end. Comic Relief advocacy also ended previously and therefore IMHA and children's advocacy are the advocacy delivery models still available.

- 80 individuals received telephone advocacy and information support during the reporting period.

Advocacy (Your Voice and IMHA)

Delivering high quality community and hospital based advocacy support for Cumbrian residents. 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 Community and hospital service for informal patients via the Clinical Commissioning Group but we do deliver Independent Mental Health Advocacy via Cumbria County Council and Children and Young People's Advocacy via Children in Need.

433 individuals have received IMHA advocacy support during the reporting period.

826 individuals have benefitted from the young people's advocacy, either 1-1 support or via promotion and group work.

Growing Voices

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 direct experience of mental health issues, who have spoken to over 1200 members of the public during 2013-2015.

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Report of the trustees (incorporating the directors' report)
for the year ended 31 March 2015

Suicide Prevention Training

Throughout the period Carlisle Eden Mind have been funded by Cumbria Public Health to offer suicide prevention training (awareness, alertness and intervention).

Stretch targets were reached with a total of just over 700 people trained in a level of suicide prevention with the majority being trained at alertness level (ie more in depth level of training)

- * 65% of total trained in alertness
- * 35% of total trained in a level of awareness

Carlisle Eden Mind has been successful in reaching out across a very broad range of frontline workers and community gate keepers and we have provided training to the following organisations across 2014/15;

- * Social care providers including Glenmore, Croftlands, Creative Support and United Response etc.
- * CYP workers (including Youth Workers, Sedbergh School, Lakes College, Residential Children's Home Staff and Hospital / Home Tuition)
- * Community Groups including residents associations, mothers unions, WIs and more.
- * Cumbria County Council Staff including LACs, library staff and housing support workers and so on.
- * A broad range of Third Sector groups including Manna House, LMAs, Growing Well, Carers support agencies etc.
- * Medical staff including University of Morecambe Bay Hospital Trust, South Lakes GP PLT, Eden GP PLT.
- * Church workers
- * County Councillors

Additional involvement:

- * Active involvement in countywide Suicide Prevention Leadership group
- * Active membership of former suicide prevention training and alertness subgroup and co-author of suicide prevention training strategy
- * Active membership of Media Workgroup and 'conversations with the media'.
- * Involved in numerous local press coverage of suicide prevention training and the suicide prevention agenda generally.
- * Involvement in CYP Self Harm Pathway working group
- * Development of validated Cumbria specific suicide alertness training package 'Living Matters'.
- * Development of joint suicide and self-harm training for council staff

Training

During the 12 month period, Carlisle Eden Mind developed new bespoke mental health training for complex mental health need needs, post induction support worker mental health awareness, working with clients in 24 hr supportive living, mental health and first response support in Careline services and domiciliary care mental health awareness. Glenmore Trust, Riverside Housing Association, Turning Point, Furness Mind and Cumbria County Council commissioned the training. In addition, Mind shop volunteers were trained in mental health awareness in Barrow, Millom and Carlisle. Twelve bespoke training courses were delivered totalling 17 workshop days for 204 participants.

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Report of the trustees (incorporating the directors' report)
for the year ended 31 March 2015

Moving on Support Scheme

Our befriending service MOSS has been operating for approximately 7 years and is in the second year of its current funding. MOSS is part of the Neighbourhood Care Independence programme which is an initiative working with a range of voluntary sector organisations, to deliver services primarily aimed at people aged 65 and over. Moss continues to provide befriending and companionship to people across Carlisle and Eden by matching befriendees with volunteer befrienders, who will visit on a regular basis.

During this year we received 77 referrals and had the support of 26 volunteers.

People receiving the service have said the following:

Mrs A said that because of Mrs B 'things get done'. Mrs A is very grateful and feels more comfortable asking for help. Mrs A said 'you can come back anytime I'm counting the days'.

Mr A said Mr B has done so much for me I could not have met a nicer fella' 'just a nice man'

After discussing an ending of the relationship the befriender said that she was disappointed about this and pointed out that as a person gets older they lose friends and family and that it is difficult to find people to trust. The befriender valued the regular contact from someone she could trust.

Mrs T. said 'Mrs B is wonderful, she is a lovely girl, thoughtful and good at remembering things' 'Mrs B is interested in me, we have looked at my old photographs, my life and travels. You can talk to her and she understands, I have something to look forward to'.

Volunteering

Through our ESF Community Learning grant, from the Worker's Education Association, we have employed a volunteer support worker to deliver the 'Workwise' Project. This has enabled us to provide people in recovery from mental health problems in the Carlisle area with the opportunity to undertake a 6 month voluntary placement in our main Carlisle office/admin base. This work will build on our previous two years of piloting return to work support for people in recovery from mental health problems in the Eden area.

"Workwise" will specifically aim to build confidence, personal resilience, and basic workplace skills through the medium of a supported placement within our Carlisle staff team, allowing people to make the journey back into a workplace setting at a pace safe for their mental wellbeing. The project will involve the following elements;

Engagement in specific volunteering
Development and Learning Plans
Developing resilience and confidence
Training
Job Search Skills
Moving on

Carlisle Eden Mind
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Report of the trustees (incorporating the directors' report)
for the year ended 31 March 2015

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 the financial year and a further one year is provided by the Northern Rock Foundation and the Tudor Trust. Implementation of the Business and Development Plan and Financial Strategy will provide Carlisle Eden Mind with a sound framework within which to develop its services.

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 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 £83,254, and therefore the target is £41,627. 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 £59,678.

Principal financial management policies adopted

Trustees/Directors scrutinise management accounts and budgets vs actual expenditure on a Bi-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 Northern Rock Foundation (Core costs & Moving on Support Scheme), Cumbria Third Sector Consortium Neighbourhood Care Programme (Moving on Support Scheme), Cumbria County Council (Suicide Awareness & Intervention Training), Clinical Commissioning Group (Advocacy), BBC Children in Need (Young People's Advocacy), Mind (Information Service & Anti Stigma).

Investment policy and objectives

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

Carlisle Eden Mind
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Report of the trustees (incorporating the directors' report)
for the year ended 31 March 2015

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 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 feel 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.

Carlisle Eden Mind
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Report of the trustees (incorporating the directors' report)
for the year ended 31 March 2015

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 presume 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

16 December 2015

Carlisle Eden Mind
(A company limited by guarantee)

Independent examiner's report to the trustees on the unaudited financial statements of Carlisle Eden Mind.

I report on the accounts of Carlisle Eden Mind for the year ended 31 March 2015 set out on pages 3 to 24.

Respective responsibilities of trustees and independent examiner

The charity's trustees (who are also the directors of the company for purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 43(2) of the Charities Act 1993 (the Act), as amended by section 28 of the Charities Act 2006 and that an independent examination is needed. It is my responsibility to examine the accounts under section 43(3)(a) of the Act, as amended; to follow the procedures laid down in the General Directions given by the Charity Commission under section 43(7)(b) of the Act, as amended; and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (i) which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep proper accounting records in accordance with section 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charitieshave not been met; or
- (ii) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Censis

Censis
Chartered Accountants
Independent examiner
Exchange Building
66 Church Street
Hartlepool

TS24 7DN

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

For the year ended 31 March 2015

	Notes	Unrestricted funds £	Restricted funds £	2015 Total £	2014 Total £
Incoming resources					
Incoming resources from generating funds:					
Voluntary income	2	4,210	-	4,210	10,854
Activities for generating funds	3	85,375	58,039	143,414	121,136
Investment income	4	8	-	8	10
Incoming resources from charitable activities	5	60,230	309,341	369,571	560,701
Total incoming resources		<u>149,823</u>	<u>367,380</u>	<u>517,203</u>	<u>692,701</u>
Resources expended					
Costs of generating funds:					
Cost of generating income	6	78,165	-	78,165	58,136
Charitable activities	7	93,636	324,571	418,207	523,539
Governance costs	8	2,000	-	2,000	2,625
Total resources expended		<u>173,801</u>	<u>324,571</u>	<u>498,372</u>	<u>584,300</u>
Net incoming/(outgoing) resources before transfers		(23,978)	42,809	18,831	108,401
Transfers	17	<u>55,659</u>	<u>(55,659)</u>	<u>-</u>	<u>-</u>
Net incoming/(outgoing) resources for the year		31,681	(12,850)	18,831	108,401
Total funds brought forward		<u>55,397</u>	<u>97,890</u>	<u>153,287</u>	<u>44,886</u>
Total funds carried forward	15	<u>87,078</u>	<u>85,040</u>	<u>172,118</u>	<u>153,287</u>

The notes on pages 15 to 24 form an integral part of these financial statements.

Carlisle Eden Mind
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Balance sheet
as at 31 March 2015

	Notes	2015 £	2014 £
Fixed assets			
Tangible assets	12	17,992	16,633
Current assets			
Debtors	13	19,610	28,989
Cash at bank and in hand		146,957	131,542
		<u>166,567</u>	<u>160,531</u>
Creditors: amounts falling due within one year	14	<u>(12,441)</u>	<u>(23,877)</u>
Net current assets		154,126	136,654
Net assets		<u>172,118</u>	<u>153,287</u>
Funds	15		
Restricted income funds		85,040	97,890
Unrestricted income funds		87,078	55,397
Total funds		<u>172,118</u>	<u>153,287</u>

The Balance Sheet continues on the following page.

Company Registration Number : 05689607

The notes on pages 15 to 24 form an integral part of these financial statements.

Carlisle Eden Mind
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Balance sheet (continued)

**Trustees statements required by the Companies Act 2006
for the year ended 31 March 2015**

In approving these financial statements as trustees of the company we hereby confirm:

(a) that for the year stated above the company was entitled to the exemption conferred by section 477 of the Companies Act 2006 ;

(b) that no notice has been deposited at the registered office of the company pursuant to section 476 of the Companies Act 2006 requesting that an audit be conducted for the year ended 31 March 2015.

(c) that we acknowledge our responsibilities for:

(1) ensuring that the company keeps proper accounting records which comply with section 386 of the Companies Act 2006, and

(2) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the year then ended in accordance with the requirements of sections 394 and 395, and which otherwise comply with the provisions of the Companies Act relating to financial statements, so far as applicable to the company.

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

The financial statements were approved by the board on 16 December 2015 and signed on its behalf by



.....
S Rushton
Director

The notes on pages 15 to 24 form an integral part of these financial statements.

Carlisle Eden Mind
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Notes to financial statements
for the year ended 31 March 2015

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 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.

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.

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Notes to financial statements
for the year ended 31 March 2015

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 £	2015 Total £	2014 Total £
Donations	4,210	4,210	7,775
Membership	-	-	44
Cumberland News	-	-	1,535
Buckland Charitable Trust	-	-	500
The David Snowdon Trust	-	-	1,000
	<u>4,210</u>	<u>4,210</u>	<u>10,854</u>

Carlisle Eden Mind
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Notes to financial statements
for the year ended 31 March 2015

3. Activities for generating funds

	Unrestricted funds £	Restricted funds £	2015 Total £	2014 Total £
Shop Income	78,571	49,187	127,758	82,314
Cafe income	-	-	-	1,461
Contract Income	-	-	-	718
Training income	-	8,852	8,852	10,514
Adult & Social Care	840	-	840	2,128
Room Hire	-	-	-	15,259
Student Placement	560	-	560	1,960
Other	5,404	-	5,404	6,782
	<u>85,375</u>	<u>58,039</u>	<u>143,414</u>	<u>121,136</u>

4. Investment income

	Unrestricted funds £	2015 Total £	2014 Total £
Bank interest receivable	8	8	10
	<u>8</u>	<u>8</u>	<u>10</u>

Carlisle Eden Mind
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Notes to financial statements
for the year ended 31 March 2015

5. Incoming resources from charitable activities

	Unrestricted funds £	Restricted funds £	2015 Total £	2014 Total £
Tudor Trust	-	-	-	39,500
CCC - Childrens Service	-	7,500	7,500	-
Northern Rock Foundation	32,730	40,000	72,730	120,898
Lloyds TSB Foundation	7,500	-	7,500	13,750
Awards For All	-	9,976	9,976	-
Comic Relief	-	-	-	24,750
Time to Change	-	-	-	43,050
BBC Children In Need	-	23,806	23,806	22,334
Adult Mental Health Provision	-	25,000	25,000	70,195
NHS Cumbria CCG	-	35,166	35,166	35,070
Mind	-	20,897	20,897	-
Workers Education Association	-	-	-	13,127
Garfield Weston Foundation	-	-	-	10,000
Henry Smith	20,000	-	20,000	19,000
Cumbria 3rd Sector Consortium	-	48,000	48,000	48,000
Age UK Carlisle & Eden	-	-	-	11,027
CCC Adult & Local Services	-	90,000	90,000	90,000
European Social Funding	-	8,996	8,996	-
	<u>60,230</u>	<u>309,341</u>	<u>369,571</u>	<u>560,701</u>

6. Cost of generating income

	Unrestricted funds £	2015 Total £	2014 Total £
Wages & salaries	28,708	28,708	20,759
Staff Training	142	142	-
Staff & volunteer expenses	1,830	1,830	2,817
Premises	42,722	42,722	31,420
General office expenses	2,221	2,221	655
General shop expenses	2,542	2,542	1,944
Professional fees	-	-	480
Bank charges	-	-	61
	<u>78,165</u>	<u>78,165</u>	<u>58,136</u>

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Notes to financial statements
for the year ended 31 March 2015

7. Costs of charitable activities - by fund type

	Unrestricted funds £	Restricted funds £	2015 Total £	2014 Total £
General Fund	93,636	-	93,636	146,501
Your Voice	-	-	33,366	56,309
MOSS	-	-	42,877	35,735
Training	-	-	26,641	39,121
Connect	-	5,000	5,000	57,323
IMHA	-	-	86,861	63,432
Children In Need	-	17,208	17,208	19,701
Growing Voices	-	17,139	17,139	22,826
Northern Rock	-	78,456	78,456	41,346
Timebank	-	-	-	9,722
Five	-	-	-	13,447
Eco Minds	-	-	-	14,035
Young Peoples Work	-	-	-	2,000
Eden Community Pool	-	-	-	2,041
ESF	-	8,565	8,565	-
Information Service	-	5,617	5,617	-
Headstart Training	-	2,841	2,841	-
	<u>93,636</u>	<u>134,826</u>	<u>418,207</u>	<u>523,539</u>

8. Governance costs

	Unrestricted funds £	2015 Total £	2014 Total £
Professional - Auditor remuneration	2,000	2,000	2,625
	<u>2,000</u>	<u>2,000</u>	<u>2,625</u>

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9. Employees

Employment costs	2015	2014
	£	£
Wages and salaries	280,173	374,874
Social security costs	16,963	24,104
Pension costs	788	972
	<u>297,924</u>	<u>399,950</u>

No employee received emoluments of more than £60,000 (2014 : 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:

	2015	2014
	Number	Number
Charitable Activities	15	20
Management and Administration	3	3
	<u>18</u>	<u>23</u>

10. 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:

	2015	2014
	£	£
Pension charge	<u>939</u>	<u>567</u>

11. 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.

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Notes to financial statements
for the year ended 31 March 2015

12. Tangible fixed assets

	Furniture & Fittings	Total
	£	£
Cost		
At 1 April 2014	43,889	43,889
Additions	5,083	5,083
At 31 March 2015	<u>48,972</u>	<u>48,972</u>
Depreciation		
At 1 April 2014	27,256	27,256
Charge for the year	3,724	3,724
At 31 March 2015	<u>30,980</u>	<u>30,980</u>
Net book values		
At 31 March 2015	<u>17,992</u>	<u>17,992</u>
At 31 March 2014	<u>16,633</u>	<u>16,633</u>

13. Debtors

	2015	2014
	£	£
Trade debtors	10,499	18,788
Other debtors	9,111	10,201
	<u>19,610</u>	<u>28,989</u>

14. Creditors: amounts falling due within one year

	2015	2014
	£	£
Trade creditors	2,969	6,453
Other taxes and social security	1,900	8,578
Other creditors	232	-
Accruals and deferred income	7,340	8,846
	<u>12,441</u>	<u>23,877</u>

Carlisle Eden Mind
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Notes to financial statements
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15. Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total funds £
Fund balances at 31 March 2015 as represented by:			
Tangible fixed assets	17,992	-	17,992
Current assets	81,527	85,040	166,567
Current liabilities	(12,441)	-	(12,441)
	<u>87,078</u>	<u>85,040</u>	<u>172,118</u>

16. Unrestricted funds

	At 1 April 2013 £	Incoming resources £	Outgoing resources £	Transfers £	At 31 March 2015 £
Core Office	38,332	71,252	(95,636)	73,130	87,078
Appleby Shop	1,025	16,327	(12,310)	(5,042)	-
Carlisle Shop	2,741	30,547	(33,276)	(12)	-
Penrith Shop	13,299	28,684	(28,779)	(13,204)	-
Wigton Shop	-	3,013	(3,800)	787	-
	-	-	-	-	-
	-	-	-	-	-
	<u>55,397</u>	<u>149,823</u>	<u>(173,801)</u>	<u>55,659</u>	<u>87,078</u>

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17. Restricted funds

	At 1 April 2014 £	Incoming resources £	Outgoing resources £	Transfers £	At 31 March 2015 £
Your Voice	-	35,166	(33,366)	(1,800)	-
MOSS	-	48,000	(42,877)	(5,123)	-
Training	10,509	33,852	(26,641)	(3,527)	14,193
Connect	5,000	-	(5,000)	-	-
Children In Need	7,011	23,806	(17,208)	(7,011)	6,598
IMHA	10,005	90,000	(86,861)	(9,000)	4,144
Time to Change (Growing Voices)	16,268	6,185	(17,139)	(2,500)	2,814
Northern Rock	49,097	49,187	(78,456)	(19,828)	-
ESF	-	8,996	(8,565)	-	431
Information Service	-	54,712	(5,617)	(4,000)	45,095
Headstart Training	-	7,500	(2,841)	(2,870)	1,789
Awards For All	-	9,976	-	-	9,976
	<u>97,890</u>	<u>367,380</u>	<u>(324,571)</u>	<u>(55,659)</u>	<u>85,040</u>

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.

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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.

Transfers between funds represent:

	2015
	£
Transfer of fixed asset additions to general reserves	1,990
Contribution to support costs	53,669
	<u>55,659</u>

18. 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 2014, the company remained dormant.

19. Company limited by guarantee

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