

Charity number: 1113649
Company number: 05689607

Carlisle Eden Mind Limited
(A company limited by guarantee)

Trustees' report and financial statements
for the year ended 31 March 2016



Carlisle Eden Mind Limited
(A company limited by guarantee)

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Carlisle Eden Mind Limited
(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 47 Bank Street
Carlisle
Cumbria
CA3 8HJ

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

Secretary Sophie Edwards

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 Limited
(A company limited by guarantee)

Legal and administrative information

Solicitors

Cartmell Shepherd
Bishop Yards
Penrith
Cumbria
CA11 7XS

Carlisle Eden Mind Limited
(A company limited by guarantee)

Report of the trustees (incorporating the directors' report)
for the year ended 31 March 2016

The trustees present their report and the financial statements for the year ended 31 March 2016. The trustees, who are also directors of Carlisle Eden Mind Limited 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 Committees 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.

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.

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.

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Report of the trustees (incorporating the directors' report)
for the year ended 31 March 2016

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 2016

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.

Suicide Prevention Training:

In relation to suicide prevention our training philosophy is that suicide is everyone's business:

We have been funded through Cumbria County Council Public Health to deliver suicide prevention training throughout the county. They are funding for a further year until March 2017 (this was without going out to tender - although we have been told that due to financial situation funding is very unlikely to continue further).

Courses delivered:

Intervention: Living Works ASIST Applied Suicide Intervention Skills Training:

A two day workshop offering intensive training for frontline workers and community members. The emphasis is on teaching suicide first aid to help a person at risk stay safe and seek further help as needed.

Three ASIST training sessions were delivered.

- In house Unity
- In house Impact Housing
- Open session hosted by Growing Well

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Report of the trustees (incorporating the directors' report)
for the year ended 31 March 2016

Alertness: Living Matters

A half-day session developed with in CE Mind

Learning outcomes:

- Be aware of the local and national context
- Be more prepared to talk openly and honestly about suicide.
- Understand some of the many & complex reasons for people considering suicide as an option.
- Understand our own attitudes and reasons for missing, dismissing or avoiding suicide and societal taboos.
- Be able to spot some of the signs that indicate suicidal ideation.
- Be able to ask direct questions about suicide intent.
- Identify and use appropriate pathways for suicide prevention & interventions and be aware of resources available

Organisations trained in alertness included:

Probation Service

Independent Custody Visitors

Support Providers including Glenmore, Alertacall, United Response, Impact Housing

Third Sector including Local Minds, Carers Associations, CVS volunteer sessions

University of Cumbria Nursing Students

Police

North Cumbria Acute Trust

GP admin staff

Colleges / Youth Zone

Awareness: Suicide is Everyone's Business: a more basic awareness briefing session

Short sessions were delivered to mothers unions, residents associations, Housing Association staff, Penrith Business Breakfast etc.

Training Numbers in suicide prevention exceeded 700 people from April 2015- March 2016 - this exceeded the required target of 350 and even the stretch target of 700.

Other work has included

- Active involvement in countywide Suicide Prevention Leadership Group
- Organisation of countywide Suicide Prevention Conference on World Suicide Prevention Day in September (joint venture with University of Cumbria) attended by 90 people
- Suicide Safer Eden - co- leading on a pilot to consider a community based approach to suicide prevention. Over fifty people attended an open meeting at Penrith Leisure Centre in October 2015 looking at helping to make Eden a Suicide Safer community. From this a working group has been developed and really exciting progress is being made.

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Report of the trustees (incorporating the directors' report)
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Self Harm and Suicide Alertness Training for Professionals working with Children and Young People

Carlisle Eden Mind was funded by Cumbria County Council Public Health (in conjunction with Children's Services) to develop and deliver training sessions to professionals working with children and young people. This pilot ran from June 2015 - March 2016; since then we have been commissioned to deliver one further year's training in conjunction with SAFA through until April 2017.

We have developed a half day alertness session with the following outcomes

- To be aware of the local/national context of suicide and self-harm relating to young people
- To reflect on our own personal attitudes to suicide and self-harming behaviour
- To experience increased confidence in discussing self-harm and suicidal ideation with young people and appreciate the importance of asking directly about thoughts of suicide
- To be aware of the 'Pathway and Guidance for professionals working with children and young people who Self-Harm' and how to relate it to our work
- To be aware of local and national resources that are available

This has been delivered in house within secondary and primary schools and also open session have been delivered through Traded Services (the 'training arm' of Children's services) and others promoted through the LSCB.

Tailored sessions have been developed with CAMHS for GP's Protected Learning Time sessions and we deliver monthly sessions to paediatric staff at Morecambe Bay Hospital Trust.

Target numbers for the pilot were reached of 400 were reached.

Information service

We carried out a soft launch from February 29th 2016 and will go to full launch June 20th. Hours of business for soft launch have been 12pm - 5pm and the full launch will be 12pm - 9pm Mon-Fri and will be 5-9pm Saturdays.

We envisage 2500-3000 calls per year and receive calls from individuals dealing with mental health issues, professionals, carers and hope to gain calls from young people.

Young People's Advocacy

We have continued to deliver advocacy to secondary schools in Carlisle and Eden and saw over 120 young people in one year for 1-1 advocacy. In addition we have delivered awareness sessions and assemblies in schools, and through promotional work have seen a further 350 young people.

Headstart - Mates in Mind

We have worked with schools in Carlisle and Barrow to develop and deliver this training course to enable year 9 pupils to spot the signs when their friends are struggling and need help. This was developed further - With You In Mind - so young people could build their own resilience and spot signs for themselves.

With You In Mind (Butterflies) worked with 6th form students to raise awareness of mental health and how to look after ourselves. Nearly 900 students have been trained in a 12 month period.

Independent Mental Health Advocacy

The IMHA service successfully gained a further 4 years funding to continue delivery of the service. IMHA has established auto referrals across all psychiatric wards in Cumbria and has seen over 450 referrals in the previous 12 months.

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Report of the trustees (incorporating the directors' report)
for the year ended 31 March 2016

Training

During the 12 month period, Carlisle Eden Mind delivered training as listed below:

- Cumbria Care - 1 day mental health awareness for domiciliary care workers : delivered 2 days (24 care workers)
- CRUSE - 1 day mental health and bereavement for volunteer bereavement counsellors (16 volunteers)
- Glenmore Trust - 2 day mental health awareness induction for support workers : delivered 2 x 2 days (26 support workers)
- Eden Carers and Carlisle Carers - 1 day workshop on mental health and carers : delivered 2 days for each association separately (20 family support workers)
- Glenmore Trust - half day specialist course on paranoia : delivered 2 sessions (22 support workers)
- Furness Mind - one day workshop on Personality Disorder : (10 staff 5 volunteers)
- Mind Staff day training : 3 sessions (service user movement, impact of social isolation, the meaning of happiness) (28 staff)
- 5th Year medical student for the NHS Partnership Trust - the user experience and Mental Health Third Sector : 4 x 2 hrs sessions (32 medical students)
- TCV Work Programme staff - Mental Health and employment with focus on anxiety and depression (15 work programme staff)
- School wellbeing and mindfulness training for teachers and school staff - Solway Community and Newlaithes Schools : (30 school staff)

- Cumbria Student Police - 3 hr mental health awareness for student police : 2 student cohorts (40 students)
- Cumbria Police Call Handlers and Despatches - Mental Health issues and 999 police services : 4 training sessions (50 staff)
- Mind Helpline Mental Health training : 8 specialist training sessions on mental health and the role of a mental health inforline call handler (12 staff)
- Cumbria Police Response Officer mental health awareness - responding to a mental health crisis and police powers : 5 x 3hr sessions (150 response officers)
- Blue Lights Mental Health Line Manager training National Mind Programme : 3 hr training session around the mentally healthy workplace
 - 6 sessions with Cumbria Police (80 sergeants and inspectors and other line managers)
 - 6 sessions with Cumbria Fire Brigade (48 crew managers, station managers group managers and other specialist managers)
 - 2 sessions with MOD fire brigade (24 staff)
 - 2 sessions with Carlisle airport fire brigade (10 staff)
- United Response - 2 day mental health awareness induction for support workers : delivered (group 1 of 5 groups) (8 support workers)
- United Response - 1 day dementia training for support workers

Growing voices

Anti - stigma programs Growing Voices, funded by Time to Change, has been rolled out across the County over the previous 3 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 volunteers with direct experience of mental health issues, who have spoken to over 1200 members of the public during 2013 - 2016

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Report of the trustees (incorporating the directors' report)
for the year ended 31 March 2016

Moving on Support Scheme

Our befriending service (MOSS) was first set up in 2007 and has continued to operate with the support of a variety of funding opportunities, most recently through the Neighbourhood Care Independence Programme (NCIP). This is an initiative funded through Cumbria County Council to work within a partnership context to provide a range of practical help and advice services for adults of any age, but in particular for older people.

MOSS, during April 2015 to March 2016, continued to support adults by matching befriendees with a volunteer befriending. During this time the following was achieved

59 befriendees supported in the Carlisle area

40 befriendees supported in the Eden Area

The nature of the befriending relationships can be demonstrated by a quote from a case study below:

On meeting befriender to complete assessment I was struck by her nervousness and she was very withdrawn. She did not sit down at all for the whole of our first meeting. I spent time listening to her and worked to understanding her perspective on the world.

I met her a further two times to complete the assessment and she became more comfortable with each encounter.

I then met and trained a new volunteer, while doing this I kept the befriender in my mind wondering if the new volunteer had what it takes to work with her.

My instinct and judgement was that she did have what it takes and introduced them to each other.

They made an instant connection and have begun to work together.

Attracting sufficient numbers of volunteers to support the level of referrals was a particular issue in this year and with the lack of future funding identified the befriending project ceased to operate at the end of March 2016.

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. Enterprise/trading activity will become an essential focus on the coming years.

Policy on Reserves

The Management Committee has established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets held by the charity should be six months core running costs of £63,259 in reserves. This level of reserves would allow for a proper running down, including costs of 3 core staff salaries, buildings, redundancies and transfer of ongoing restricted income streams, as detailed in Carlisle Eden Mind's Financial Reserves Policy (revised 2016). The present level of reserves available to the charity is currently £96,429.

Carlisle Eden Mind Limited
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Report of the trustees (incorporating the directors' report)
for the year ended 31 March 2016

Principal financial management policies adopted

- We have significantly upgraded our financial management process in the last two years, have comprehensive financial management processes and policy in place, which are annually reviewed.
- We use QuickBooks as the base for practical financial management from which we produce bespoke monthly management accounts including income/expenditure data, budget reports and a global core/project budget forecast. The system allows us to effectively manage multiple projects, income sources and complex expenditure.
- We have previously relied on core grants from Trusts such as Northern Rock. To move away from this reliance we know we need to particularly expand core/unrestricted income from other sources going forward, and have highlighted community fundraising activity as a key source.
- Funders contributing towards the delivery of activities during the period are Northern Rock Foundation, Cumbria County Council (Children's services), Lloyds TSB Foundation, Awards for All, Cumbria Community Fund, Henry Smith Foundation, BBC Children in Need, Adult Mental Health Provision, NHS Cumbria CCG, Mind, Cumbria 3rd Sector Consortium, CCC Adult & Local Services and the European Social Fund.

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 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.

Carlisle Eden Mind
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Report of the trustees (incorporating the directors' report)
for the year ended 31 March 2016

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). 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

5 December 2016

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

I report on the accounts of Carlisle Eden Mind Limited for the year ended 31 March 2016 set out on pages 3 to 25.

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 144(2) of the Charities Act 2011 (the 2011 Act), and that an independent examination is needed. It is my responsibility to examine the accounts under section 145 of the 2011 Act, to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; 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 Charities

have 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

Chartered Accountants

Independent examiner

Exchange Building

66 Church Street

Hartlepool

TS24 7DN

Dated 6th December 2016

Carlisle Eden Mind Limited
(A company limited by guarantee)

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

For the year ended 31 March 2016

	Notes	Unrestricted funds £	Restricted funds £	2016 Total £	2015 Total £
Incoming resources					
Incoming resources from generating funds:					
Donations	2	8,871	-	8,871	4,210
Income from charitable activities	3	85,460	303,588	389,048	369,571
Other activities	4	96,927	21,329	118,256	143,414
Investment income	5	26	-	26	8
Total incoming resources		<u>191,284</u>	<u>324,917</u>	<u>516,201</u>	<u>517,203</u>
Resources expended					
Costs of generating funds:					
Cost of generating other activities	6	99,285	-	99,285	78,165
Charitable activities	7	112,283	261,108	373,391	420,207
Total resources expended		<u>211,568</u>	<u>261,108</u>	<u>472,676</u>	<u>498,372</u>
Net incoming/(outgoing) resources before transfers		(20,284)	63,809	43,525	18,831
Transfers	16	54,728	(54,728)	-	-
Net incoming/(outgoing) resources for the year		34,444	9,081	43,525	18,831
Total funds brought forward		87,078	85,040	172,118	153,287
Total funds carried forward	14	<u>121,522</u>	<u>94,121</u>	<u>215,643</u>	<u>172,118</u>

The notes on pages 17 to 25 form an integral part of these financial statements.

Carlisle Eden Mind Limited
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Balance sheet
as at 31 March 2016

	Notes	2016 £	2015 £
Fixed assets			
Tangible assets	11	14,844	17,992
Current assets			
Debtors	12	18,623	19,610
Cash at bank and in hand		196,022	146,957
		<u>214,645</u>	<u>166,567</u>
Creditors: amounts falling due within one year	13	<u>(13,846)</u>	<u>(12,441)</u>
Net current assets		<u>200,799</u>	<u>154,126</u>
Net assets		<u>215,643</u>	<u>172,118</u>
Funds	14		
Restricted income funds		94,121	85,040
Unrestricted income funds		121,522	87,078
Total funds		<u>215,643</u>	<u>172,118</u>

The Balance Sheet continues on the following page.

Company Registration Number : 05689607

The notes on pages 17 to 25 form an integral part of these financial statements.

Carlisle Eden Mind
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Balance sheet (continued)

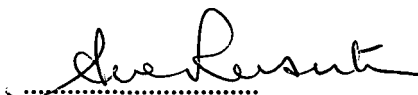
**Trustees statements required by the Companies Act 2006
for the year ended 31 March 2016**

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 relating to small companies ;
- (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 2016.
- (c) that we acknowledge our responsibilities for complying with the Act with respect to accounting records and the preparation of accounts.

These financial statements are prepared in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

The financial statements were approved by the board on 5 December 2016 and signed on its behalf by



S Rushton
Director

The notes on pages 17 to 25 form an integral part of these financial statements.

Carlisle Eden Mind Limited
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Notes to financial statements
for the year ended 31 March 2016

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 January 2015), the Statement of Recommended Practice 'Accounting and Reporting by Charities' (SORP) 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 2016

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. Income from Donations

	Unrestricted funds £	2016 Total £	2015 Total £
Donations	8,871	8,871	4,210
	<u>8,871</u>	<u>8,871</u>	<u>4,210</u>

Carlisle Eden Mind Limited
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Notes to financial statements
for the year ended 31 March 2016

3. Income from charitable activities

	Unrestricted funds £	Restricted funds £	2016 Total £	2015 Total £
CCC - Childrens Service	-	32,169	32,169	7,500
Northern Rock Foundation	65,460	40,000	105,460	72,730
Lloyds TSB Foundation	-	-	-	7,500
Awards For All	-	-	-	9,976
Cumbria Community Fund	-	5,000	5,000	-
The Henry Smith Foundation	20,000	-	20,000	-
BBC Children In Need	-	27,707	27,707	23,806
Adult Mental Health Provision	-	46,000	46,000	25,000
NHS Cumbria CCG	-	-	-	35,166
Mind	-	14,712	14,712	20,897
Henry Smith	-	-	-	20,000
Cumbria 3rd Sector Consortium	-	48,000	48,000	48,000
CCC Adult & Local Services	-	90,000	90,000	90,000
European Social Funding	-	-	-	8,996
	<u>85,460</u>	<u>303,588</u>	<u>389,048</u>	<u>369,571</u>

4. Income from other activities

	Unrestricted funds £	Restricted funds £	2016 Total £	2015 Total £
Shop Income	94,700	-	94,700	127,758
Training income	-	21,329	21,329	8,852
Adult & Social Care	-	-	-	840
Student Placement	-	-	-	560
Other	2,227	-	2,227	5,404
	<u>96,927</u>	<u>21,329</u>	<u>118,256</u>	<u>143,414</u>

5. Investment income

	Unrestricted funds £	2016 Total £	2015 Total £
Bank interest receivable	26	26	8
	<u>26</u>	<u>26</u>	<u>8</u>

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Notes to financial statements
for the year ended 31 March 2016

6. Cost of generating other activities

	Unrestricted funds £	2016 Total £	2015 Total £
Wages & salaries	37,272	37,272	28,708
Staff Training	-	-	142
Staff & volunteer expenses	1,958	1,958	1,830
Premises	51,676	51,676	42,722
General office expenses	4,619	4,619	2,221
General shop expenses	3,677	3,677	2,542
Advertising	31	31	-
Professional fees	52	52	-
	<u>99,285</u>	<u>99,285</u>	<u>78,165</u>

7. Costs of charitable activities - by fund type

	Unrestricted funds £	Restricted funds £	2016 Total £	2015 Total £
General Fund	112,283	-	112,283	95,636
Your Voice	-	-	-	33,366
MOSS	-	38,370	38,370	42,877
Training	-	44,385	44,385	26,641
Connect	-	-	-	5,000
IMHA	-	87,997	87,997	86,861
Children In Need	-	15,541	15,541	17,208
Growing Voices	-	-	-	17,139
Northern Rock	-	9,976	9,976	78,456
ESF	-	433	433	8,565
Information Service	-	42,902	42,902	5,617
Headstart Training	-	15,389	15,389	2,841
Anti Stigma (Growing Voices)	-	6,115	6,115	-
	<u>112,283</u>	<u>261,108</u>	<u>373,391</u>	<u>420,207</u>

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8. Employees

Employment costs	2016	2015
	£	£
Wages and salaries	289,129	280,173
Social security costs	18,354	16,963
Pension costs	911	788
Other costs	515	-
	<u>308,394</u>	<u>297,924</u>

No employee received emoluments of more than £60,000 (2015 : 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:

	2016	2015
	Number	Number
Charitable Activities	15	15
Management and Administration	5	3
	<u>20</u>	<u>18</u>

9. 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:

	2016	2015
	£	£
Pension charge	<u>911</u>	<u>788</u>

10. 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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11. Tangible fixed assets

	Furniture & Fittings	Total
	£	£
Cost		
At 1 April 2015 and		
At 31 March 2016	48,972	48,972
Depreciation		
At 1 April 2014	30,980	30,980
Charge for the year	3,148	3,148
At 31 March 2016	34,128	34,128
Net book values		
At 31 March 2016	14,844	14,844
At 31 March 2015	17,992	17,992

12. Debtors

	2016	2015
	£	£
Trade debtors	4,654	10,499
Other debtors	13,969	9,111
	18,623	19,610

**13. Creditors: amounts falling due
within one year**

	2016	2015
	£	£
Trade creditors	7,116	2,969
Other taxes and social security	4,746	1,900
Other creditors	303	232
Accruals and deferred income	1,681	7,340
	13,846	12,441

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Notes to financial statements
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14. Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total funds £
Fund balances at 31 March 2016 as represented by:			
Tangible fixed assets	14,844	-	14,844
Current assets	120,524	94,121	214,645
Current liabilities	(13,846)	-	(13,846)
	<u>121,522</u>	<u>94,121</u>	<u>215,643</u>

15. Unrestricted funds

	At 1 April 2013 £	Incoming resources £	Outgoing resources £	Transfers £	At 31 March 2016 £
Core Office	87,078	95,111	(112,283)	54,728	124,634
Appleby Shop	-	16,766	(11,209)	-	5,557
Carlisle Shop	-	26,190	(41,080)	-	(14,890)
Penrith Shop	-	39,022	(28,242)	-	10,780
Wigton Shop	-	14,195	(18,754)	-	(4,559)
	-	-	-	-	-
	-	-	-	-	-
	<u>87,078</u>	<u>191,284</u>	<u>(211,568)</u>	<u>54,728</u>	<u>121,522</u>

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Notes to financial statements
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16. Restricted funds

	At 1 April 2015 £	Incoming resources £	Outgoing resources £	Transfers £	At 31 March 2016 £
MOSS	-	48,000	(38,370)	(4,800)	4,830
Training	14,193	67,329	(44,385)	(23,000)	14,137
Children In Need	6,598	27,707	(15,541)	(14,649)	4,115
IMHA	4,144	90,000	(87,997)	(2,458)	3,689
Anti Stigma (Growing Voices)	2,814	5,000	(6,115)	(1,699)	-
ESF	431	-	(433)	-	(2)
Information Service	45,095	54,712	(42,902)	11,000	67,905
Headstart Training	1,789	32,169	(15,389)	(19,122)	(553)
Awards For All	9,976	-	(9,976)	-	-
	<u>85,040</u>	<u>324,917</u>	<u>(261,108)</u>	<u>(54,728)</u>	<u>94,121</u>

Purposes of restricted funds

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.

IMHA

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

Anti Stigma (Growing Voices)

'Growing Voices', funded by Cumbria Community Fund/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.

Transfers between funds represent:

	2015 £
Transfer of fixed asset additions to general reserves	1,990
Contribution to support costs	52,738
	<u>54,728</u>

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17. 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 on 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 2015, the company remained dormant.

Subsequent to the year end, on 19th April 2016, the company was voluntarily struck off the Register with Companies House.

18. Company limited by guarantee

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