

COMPANY REGISTRATION NUMBER: 05689607
CHARITY REGISTRATION NUMBER: 1113649

REGISTRARS COPY

Carlisle Eden Mind Limited
Company Limited by Guarantee
Unaudited Financial Statements
31 March 2017

CENSIS

Chartered accountant
Exchange Building
66 Church Street
Hartlepool
TS24 7DN

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Carlisle Eden Mind Limited

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2017

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Carlisle Eden Mind Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2017

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2017.

Reference and administrative details

Registered charity name Carlisle Eden Mind Limited

Charity registration number 1113649

Company registration number 05689607

Principal office and registered office 47 Bank Street
Carlisle
CA3 8HJ
Cumbria

The trustees

J B Buckley	
S Rushton	
E Dixon	
L K Organ	
L K Sparling	
R Bushi	(Appointed 23 January 2017)
L Emery	(Appointed 23 January 2017)
N Billingham	(Appointed 23 January 2017)
L Maguire	(Appointed 19 March 2017)
V Lewis	(Resigned 30 September 2016)

Accountants Censis
Chartered accountant
Exchange Building
66 Church Street
Hartlepool
TS24 7DN

Carlisle Eden Mind Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2017

Structure, governance and management

Legal Status

The organisation is a charitable company limited by guarantee, incorporated on 27 January 2006 and registered as a charity on 6 April 2006. The unincorporated charity 'Eden Mind' ceased activities on 11th April 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. We hold a Risk Register, which is reviewed annually, and forms the basis of risk reporting to Trustees throughout the year. 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.

Carlisle Eden Mind Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2017

Structure, governance and management *(continued)*

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 7 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 Management Team. 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.

Our Vision

We won't give up until everyone experiencing a mental health problem gets both support and respect.

Our Mission

To provide advice and support to empower anyone experiencing a mental health problem. To campaign to improve services, raise awareness and promote understanding.

Our Values

Open - We reach out to anyone who needs us.

Together - We're stronger in partnership.

Responsive - We listen, we act.

Independent - We speak out fearlessly

Carlisle Eden Mind Aims

Staying Well

People likely to develop mental health problems are enabled and supported to stay well

Empowering Choice

People are empowered to make informed choices about how they live and recover

Enabling Social Participation

People with experience of mental health problems are participating fully in society

Removing inequality of opportunity

People who experience both mental health and other forms of discrimination gain equality of treatment

Improving services and support

People get the right services and support at the right time to help their recovery and enable them to live with their mental health problem.

Carlisle Eden Mind Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2017

Strategic report

The following sections for achievements and performance and financial review form the strategic report of the charity.

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. Carlisle Eden Mind supports people with mental health problems through delivery of services and support, provides a wide range of training and works to challenge the stigma surrounding mental health problems through campaigning and outreach work.

Most people supported directly by us are adults with severe and/or enduring mental health problems, many of whom are vulnerable and disadvantaged. For many their mental illness, either through the symptoms of the condition, or through the stigma attached to the illness, leads to difficulties and vulnerabilities due to;

- * Problems engaging in working life
- * Social Isolation and difficulties engaging in family, work and social relationships
- * Increased chance of poor health and self-harm behaviour
- * More likely to be negatively impacted by welfare reforms
- * Blocks to accessing support resources such as advice agencies, GP and so
- * More chance of coming into contact with the criminal justice system

Furthermore, many of those who use our services experience more than one form of disadvantage. In addition to having mental health problems many are unemployed, live in rural areas, are on benefits or low income, have caring responsibilities and so on. Increasingly we have also begun to focus on promoting resilience in young people, as well as direct service support for younger people experiencing mental health issues.

Our Advocacy, Mental Health Helpline, Suicide Prevention and Training activity are delivered across the whole of the County of Cumbria, while other service delivery is focused in our main 'patch', the Districts of Carlisle (the administrative capital of Cumbria) and the super sparsely populated district of Eden.

Carlisle Eden Mind Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2017

Carlisle Eden Mind was formed in 2010 out of the merger of Eden Mind and Carlisle Mind, who both started out as user led groups in 1986. From 2005-2010 Eden Mind expanded its activity five-fold, and developed the range of its services both in Eden and countywide. This culminated in a merger with Carlisle to create a more resilient larger Local Mind going forward to the present day.

Today we employ 25 staff, supported by around 120 active volunteers at any one time across our services, offices, fundraising and shops. We have worked hard to create a highly skilled and motivated workforce and have developed a robust mix of services and income streams that are leading us towards becoming sustainable in the longer term. We feel this is a fair achievement given we hold only small amounts of long term public sector contract income.

During the one year period 2016-17 our activity, achievements and performance included;

Cumbria MindLine

Mental health information, signposting and emotional support. Cumbria wide. Took 1,000+ calls

Independent Mental Health Advocacy

Advocacy support for patients detained under the Mental Health Act across Cumbria's inpatient units. Supported 650+ advocacy partners

Your Voice Advocacy

Advocacy to young people aged 10-25, including those in transition from care. School/community based service in Carlisle/Eden. Supported over 120 partners during the period.

Headstart

Delivering mental health awareness and peer support training to 14/15 year olds in Cumbria secondary schools, curriculum embedded. 1,500+ young people trained during 2016-17.

Mental Health Training

Delivering of a wide range of accredited/bespoke mental health training across private/3rd/public sector providers in Cumbria. 1,650+ individuals across 60+ organisations trained during the period.

Suicide Prevention

Cumbria wide Suicide prevention training/awareness raising programme. 2,200+ people trained during 2016-17 + wide variety of community engagement and media activity.

Anti-stigma Activity

Delivery of anti-stigma activity across Carlisle/Eden based around the Time To Change movement. 800+ contacts during the year + wide variety of media work

Supported Volunteering

Supported volunteering placements for people in recovery. Stepping stone into mainstream volunteering/employment/education opportunities. 80+ volunteers supported during the period.

Connect

Service started in late 2016. Supporting people with joint mental health/hardship crisis issues + longer term resilience building. Partnership with CAB, Law Centre and CASS. 50+ people supported during the period and anticipate 120+ p/a thereafter.

Carlisle Eden Mind Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2017

Financial review

Review of financial position

Carlisle Eden Mind has worked hard over the past ten years to work towards sustainability. We have diversified income streams, developed ongoing trading income, identified and entered gaps in current services and we have a team of staff, trustees and volunteers who welcome change and innovation. After a period of 500% growth we have been able to maintain our size and activity levels, with some degree of flexibility, but we know we must not be complacent.

Currently we are not of a sufficient organisational size, or sufficiently engaged in contract markets, to meet core operating costs such as buildings, management etc. 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. Equally, we also recognise that funding for our core services is becoming more challenging, and again we need to ensure that we are exploring a broad range of income sources to support this.

Alongside the challenges of meeting core operating costs has been the ongoing challenge of building up sufficient reserves, and we currently hold only 50% of our desired level of reserves.

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 £52,578.

Our Reserves Policy is refreshed annually and we will be working towards making up the gap between actual and intended reserves levels over 2017-19.

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.

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 Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2017

Plans for future periods

Our key challenges

Supporting vulnerable and disadvantaged people

Carlisle Eden Mind has been providing frontline services to vulnerable and disadvantaged people with mental health problems for over 25 years. Demand for our services has increased steadily over the last ten years, and all services have been at full capacity for some time. We have increasingly been called upon to support people who are falling between the gaps in local health and social care services, or are facing multiple crisis issues, as a result of Local Authority or NHS spending cuts and welfare reforms.

Cumbria's Joint Mental Health Strategy and research by the Cumbria Service User/Carer Forum and Healthwatch clearly highlight the growing importance of the third sector in meeting this need, and the draft Cumbria Joint Commissioning Strategy indicates that a shift in commissioning practice within our local CCG will see more resource supporting the 3rd sector.

Financial sustainability

Carlisle Eden Mind has worked hard over the past ten years to work towards sustainability. We have diversified income streams, developed ongoing trading income, identified and entered gaps in current services and we have a team of staff, trustees and volunteers who welcome change and innovation. After a period of 500% growth we have been able to maintain our size and activity levels, with some degree of flexibility, but we know we must not be complacent.

Currently we are not of a sufficient organisational size, or sufficiently engaged in contract markets, to meet core operating costs such as buildings, management etc. 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. Equally, we also recognise that funding for our core services is becoming more challenging, and again we need to ensure that we are exploring a broad range of income sources to support this.

Alongside the challenges of meeting core operating costs has been the ongoing challenge of building up sufficient reserves, and we currently hold only 50% of our desired level of reserves.

Reviewing and transforming our operating model

Measuring impact and ensuring quality. We currently focus monitoring and evaluation activity around funder and commissioner requirements. Our work however has increasingly focused on development of resilience and wellbeing in our client group, and we need to shift evaluation practice in particular to help us demonstrate our approach, developing cohesive systems to collect this and to ensure importantly that our approach is effective and relevant for our clients.

Marketing, profile and relationships. Traditionally we have undertaken little targeted promotion of our activity to clients, referrers, donors, funders, commissioners, decision makers and those with influence. We have had a steady stream of clients, usually full services, and have had in the main, ongoing success with raising funds. As a result our profile locally is low among most commissioners and councillors in Cumbria, and equally among the general public.

Keeping focussed. Taking an active and flexible approach to sourcing funding has proved both a

Carlisle Eden Mind Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2017

blessing and a curse to us over the last decade. While some of our core activity such as training, has benefitted from taking chances with funding, some activity, including elements of our befriending programme, have stepped outside both our comfort zone and organisational focus, and has led to mission drift.

Making the most of our staff and volunteers.

Carlisle Eden Mind has a fantastic volunteer team, and while many organisations locally struggle to recruit volunteers, we have a constant stream of applicants. Feedback from our volunteer team indicates that there is still a lot more skill and energy that we have yet to harness from this group

2016-18 Objectives

Service Delivery

1. Information/Signposting Activity

Develop quality/reach of information and signposting capacity across Cumbria

2. Crisis Support

Develop range of interventions for people in mental health/hardship crisis

3. Advocacy/Representation Services

Develop individual and group mental health advocacy as a core service

4. Connectedness, Participation and Recovery Services

Developing recovery focused services for people in transition from mental health services

5. Volunteering and Return to Work Support

Supporting people in recovery into employment, volunteering and education opportunities

6. Children and Young Peoples Services

Expansion of dedicated young people services

7. Training, Awareness and Anti-stigma Activity

Changing minds and changing attitudes through a range of training and awareness raising activity

Finance and Fundraising

8. Increasing Public Donations

Developing the breadth of public donation streams

9. Financial sustainability

Focusing fundraising on longer term, more stable income streams and ensuring sufficient resources

10. Strengthening Fundraising Capacity

Increasing fundraising and financial skills within the staff and volunteer team

Organisation Development

11. Developing our Staff Team

Strengthening autonomy, support and development opportunities for our staff team

Carlisle Eden Mind Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2017

12. Quality Standards

Developing quality management practice across the organisation

13. Marketing and Promotion

Increasing the profile and reach of our organisation

14. Evaluation, Measuring Outcomes and User Involvement

Developing smarter and manageable ways to measure outcomes and embedding user involvement

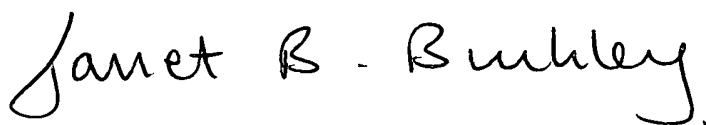
15. Developing our Board

Increasing the size and skills base of our Board and refreshing organisational involvement

16. Exploring new activity

Keeping an eye open to new areas of activity, services and influencing

The trustees' annual report and the strategic report were approved on 29 November 2017 and signed on behalf of the board of trustees by:



J B Buckley
Trustee

Carlisle Eden Mind Limited

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Carlisle Eden Mind Limited

Year ended 31 March 2017

I report on the financial statements for the year ended 31 March 2017, which comprise the statement of financial activities (including income and expenditure account), statement of financial position, statement of cash flows and the related notes.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the financial statements. 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. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales (ICAEW).

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, 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 report

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 next statement.

Carlisle Eden Mind Limited

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Carlisle Eden Mind Limited *(continued)*

Year ended 31 March 2017

Independent examiner's statement

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

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep 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

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



CENSIS
Chartered accountant

Exchange Building
66 Church Street
Hartlepool
TS24 7DN

Carlisle Eden Mind Limited

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

31 March 2017

		Unrestricted funds £	2017 Restricted funds £	Total funds £	2016 Total funds £
	Note				
Income and endowments					
Donations and legacies	5	5,747	405,192	410,939	397,919
Other trading activities	6	105,352	18,196	123,548	118,256
Investment income	7	20	–	20	26
Total income		<u>111,119</u>	<u>423,388</u>	<u>534,507</u>	<u>516,201</u>
Expenditure					
Expenditure on raising funds:					
Costs of other trading activities	8	103,796	–	103,796	99,285
Expenditure on charitable activities		94,376	323,752	418,128	373,391
Total expenditure		<u>198,172</u>	<u>323,752</u>	<u>521,924</u>	<u>472,676</u>
Net income		<u>(87,053)</u>	<u>99,636</u>	<u>12,583</u>	<u>43,525</u>
Transfers between funds		30,166	(30,166)	–	–
Net movement in funds		<u>(56,887)</u>	<u>69,470</u>	<u>12,583</u>	<u>43,525</u>
Reconciliation of funds					
Total funds brought forward		121,522	94,121	215,643	172,118
Total funds carried forward		<u>64,635</u>	<u>163,591</u>	<u>228,226</u>	<u>215,643</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

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

Carlisle Eden Mind Limited

Company Limited by Guarantee

Statement of Financial Position

31 March 2017

		2017 £	2016 £
Fixed assets			
Tangible fixed assets	14	12,057	14,844
Current assets			
Debtors	15	41,625	18,623
Cash at bank and in hand		199,485	196,022
		<u>241,110</u>	<u>214,645</u>
Creditors: amounts falling due within one year	16	<u>24,941</u>	<u>13,846</u>
Net current assets		<u>216,169</u>	<u>200,799</u>
Total assets less current liabilities		<u>228,226</u>	<u>215,643</u>
Net assets		<u>228,226</u>	<u>215,643</u>
Funds of the charity			
Restricted funds		193,034	94,121
Unrestricted funds		<u>35,192</u>	<u>121,522</u>
Total charity funds	18	<u>228,226</u>	<u>215,643</u>

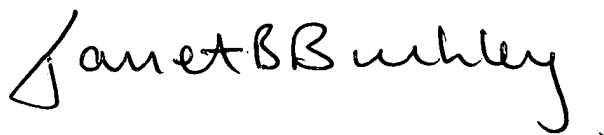
For the year ending 31 March 2017 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Trustees' responsibilities:

- The members have not required the charity to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These accounts have been prepared in accordance with the provisions applicable to companies subject to small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 29 November 2017, and are signed on behalf of the board by:



J B Buckley
Trustee

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

Carlisle Eden Mind Limited

Company Limited by Guarantee

Statement of Cash Flows

Year ended 31 March 2017

	2017 £	2016 £
Cash flows from operating activities		
Net income	12,583	43,525
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	3,512	3,148
Other interest receivable and similar income	(20)	(26)
Accrued income	(481)	(5,659)
<i>Changes in:</i>		
Trade and other debtors	(23,002)	987
Trade and other creditors	11,576	7,064
Cash generated from operations	4,168	49,039
Interest received	20	26
Net cash from operating activities	4,188	49,065
Cash flows from investing activities		
Purchase of tangible assets	(725)	—
Net cash used in investing activities	(725)	—
Net increase in cash and cash equivalents	3,463	49,065
Cash and cash equivalents at beginning of year	196,022	146,957
Cash and cash equivalents at end of year	199,485	196,022

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

Carlisle Eden Mind Limited

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2017

1. General information

The charity is a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 47 Bank Street, Carlisle, CA3 8HJ, Cumbria.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Carlisle Eden Mind Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2017

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Carlisle Eden Mind Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2017

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

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

Fixtures and fittings - 20% reducing balance

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

4. Limited by guarantee

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

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2017 £
Donations			
Donations	5,747	20,056	25,803

Carlisle Eden Mind Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2017

5. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2017 £
Grants			
CCC - Childrens Service	–	12,891	12,891
Cumbria Community Fund	–	5,000	5,000
BBC Children In Need	–	23,906	23,906
Adult Mental Health Provision	–	25,000	25,000
Mind	–	14,119	14,119
CCC Adult & Local Services	–	80,481	80,481
CCC - Public Health	–	37,500	37,500
Lloyds TSB Foundation	–	23,115	23,115
Big Lottery Fund	–	99,637	99,637
Local Sustainability Fund	–	46,399	46,399
Cumbria Partnership	–	17,088	17,088
	<u>5,747</u>	<u>405,192</u>	<u>410,939</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2016 £
Donations			
Donations	8,871	–	8,871
Grants			
CCC - Childrens Service	–	32,169	32,169
Virgin Money	65,460	40,000	105,460
Cumbria Community Fund	–	5,000	5,000
The Henry Smith Foundation	20,000	–	20,000
BBC Children In Need	–	27,707	27,707
Adult Mental Health Provision	–	46,000	46,000
Mind	–	14,712	14,712
Cumbria 3rd Sector Consortium	–	48,000	48,000
CCC Adult & Local Services	–	90,000	90,000
	<u>94,331</u>	<u>303,588</u>	<u>397,919</u>

Carlisle Eden Mind Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2017

6. Other trading activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2017 £
Shop income	105,152	–	105,152
Training income	–	17,955	17,955
Other	200	241	441
	<u>105,352</u>	<u>18,196</u>	<u>123,548</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2016 £
Shop income	94,700	–	94,700
Training income	–	21,329	21,329
Other	2,227	–	2,227
	<u>96,927</u>	<u>21,329</u>	<u>118,256</u>

7. Investment income

	Unrestricted Funds £	Total Funds 2017 £	Unrestricted Funds £	Total Funds 2016 £
Bank interest receivable	<u>20</u>	<u>20</u>	<u>26</u>	<u>26</u>

Carlisle Eden Mind Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2017

8. Costs of other trading activities

	Unrestricted Funds £	Total Funds 2017 £	Unrestricted Funds £	Total Funds 2016 £
Wages and salaries	32,140	32,140	35,610	35,610
Employer's NIC	988	988	1,130	1,130
Pension costs	96	96	17	17
Other employee benefits	—	—	515	515
Rent	40,994	40,994	39,168	39,168
Utilities & water	7,496	7,496	4,625	4,625
Shop expenses	1,504	1,504	2,259	2,259
General maintenance & cleaning	7,956	7,956	6,089	6,089
Insurance	1,014	1,014	1,794	1,794
Advertising	—	—	31	31
Staff motor expenses	972	972	1,033	1,033
DBS checks	—	—	52	52
Legal and professional fees	1,380	1,380	—	—
Telephone	1,243	1,243	1,855	1,855
Volunteer expenses	904	904	925	925
Office supplies	136	136	172	172
Computer & IT costs	915	915	608	608
Dues & subscriptions	2,005	2,005	1,796	1,796
Equipment	366	366	188	188
Sundries & refreshments	1,689	1,689	1,418	1,418
Bank charges	100	100	—	—
Staff training	460	460	—	—
Recruitment	1,262	1,262	—	—
Events & activities	176	176	—	—
	<u>103,796</u>	<u>103,796</u>	<u>99,285</u>	<u>99,285</u>

Carlisle Eden Mind Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2017

9. Expenditure on charitable activities by activity type

Activity	Unrestricted	Restricted	2017 Total	2016 Total
	Funds	Funds		
	£	£	£	£
Core Office	94,376	–	94,376	112,283
MOSS	–	2,364	2,364	38,370
Training	–	76,787	76,787	44,385
Children In Need	–	22,022	22,022	15,541
IMHA	–	76,097	76,097	87,997
Mind Line	–	42,967	42,967	42,902
HTC Connect	–	54,649	54,649	–
Headstart Training	–	285	285	15,389
Volunteer Support	–	791	791	–
Local Sustainability	–	47,200	47,200	–
Community Fundraising	–	74	74	–
Crisis Fund	–	516	516	–
Anti Stigma (Growing Voices)	–	–	–	6,115
ESF	–	–	–	433
Awards for All	–	–	–	9,976
	<u>94,376</u>	<u>323,752</u>	<u>418,128</u>	<u>373,391</u>

10. Net income

Net income is stated after charging/(crediting):

	2017	2016
	£	£
Depreciation of tangible fixed assets	<u>3,512</u>	<u>3,148</u>

11. Independent examination fees

	2017	2016
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,200</u>	<u>1,200</u>

Carlisle Eden Mind Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2017

12. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2017	2016
	£	£
Wages and salaries	319,813	289,130
Social security costs	20,545	18,367
Employer contributions to pension plans	2,092	878
Other employee benefits	—	515
	<u>342,450</u>	<u>308,890</u>

The average head count of employees during the year was 24 (2016: 20). The average number of full-time equivalent employees during the year is analysed as follows:

	2017	2016
	No.	No.
Charitable activities	19	15
Management & administration	5	5
	<u>24</u>	<u>20</u>

No employee received employee benefits of more than £60,000 during the year (2016: Nil).

13. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

14. Tangible fixed assets

	Fixtures and fittings £
Cost	
At 1 April 2016	48,972
Additions	725
At 31 March 2017	<u>49,697</u>
Depreciation	
At 1 April 2016	34,128
Charge for the year	3,512
At 31 March 2017	<u>37,640</u>
Carrying amount	
At 31 March 2017	<u>12,057</u>
At 31 March 2016	<u>14,844</u>

Carlisle Eden Mind Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2017

15. Debtors

	2017 £	2016 £
Trade debtors	33,178	4,654
Prepayments and accrued income	8,128	10,248
Other debtors	319	3,721
	<u>41,625</u>	<u>18,623</u>

16. Creditors: amounts falling due within one year

	2017 £	2016 £
Trade creditors	17,373	7,116
Accruals and deferred income	1,200	1,681
Social security and other taxes	6,332	4,746
Other creditors	36	303
	<u>24,941</u>	<u>13,846</u>

17. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £2,092 (2016: £878).

18. Analysis of charitable funds

Unrestricted funds

	At 1st April 2016 £	Income £	Expenditure £	Transfers £	At 31st March 2017 £
Core Office	124,634	4,244	94,376	30,166	64,668
Appleby Shop	5,557	18,227	13,345	—	10,439
Carlisle Shop	(14,890)	28,696	40,692	—	(26,886)
Penrith Shop	10,780	47,364	33,406	—	24,738
Wigton Shop	(4,559)	12,588	16,353	—	(8,324)
	<u>121,522</u>	<u>111,119</u>	<u>198,172</u>	<u>30,166</u>	<u>64,635</u>

Carlisle Eden Mind Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2017

Restricted funds	At 1st April 2016 £	Income £	Expenditure £	Transfers £	At 31st March 2017 £
MOSS	4,830	–	2,364	2,466	–
Training	14,137	85,559	76,787	6,725	16,184
Children In Need	4,115	23,927	22,022	–	6,020
IMHA	3,689	80,481	76,097	8,100	(27)
Mind Line	67,905	–	42,967	4,000	20,938
HTC Connect	–	99,637	54,649	8,877	36,111
Headstart Training	(553)	12,891	285	–	12,053
ESF	(2)	–	–	(2)	–
Volunteer Support	–	23,115	791	–	22,324
Mind Insights	–	5,240	–	–	5,240
Mates In Mind	–	8,879	–	–	8,879
Local Sustainability Fund	–	47,247	47,200	–	47
Community Fundraising	–	19,324	74	–	19,250
Crisis Fund	–	17,088	516	–	16,572
	<u>94,121</u>	<u>423,388</u>	<u>323,752</u>	<u>30,166</u>	<u>163,591</u>

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 Living Works suicide prevention training packages.

IMHA

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

Transfers between funds represent:

Transfer of fixed assets to general pool	725
Contributions to support costs	29,441
	<u>30,166</u>
	=====

19. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2017 £
Tangible fixed assets	12,057	–	12,057
Current assets	77,519	163,591	241,110
Creditors less than 1 year	(24,941)	–	(24,941)
Net assets	<u>64,635</u>	<u>163,591</u>	<u>228,226</u>