

Registered number: 05689607
Charity number: 1113649

AMENDED

CARLISLE EDEN MIND LIMITED

(A company limited by guarantee)

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2018

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CARLISLE EDEN MIND LIMITED
(A company limited by guarantee)

CONTENTS

	Page
Reference and administrative details of the charity, its trustees and advisers	i
Trustees' report	2 - 11
Independent examiner's report	12
Statement of financial activities	13
Balance sheet	14
Statement of cash flows	15
Notes to the financial statements	16 - 27

CARLISLE EDEN MIND LIMITED
(A company limited by guarantee)

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND
ADVISERS
FOR THE YEAR ENDED 31 MARCH 2018**

Trustees

H Barker (appointed 28 November 2018)
J B Buckley, Chair
R Bushi (appointed 27 November 2017)
R G Currie (appointed 9 April 2018)
L Maquire (appointed 27 November 2017)
E Dixon, Vice Chair
L Organ (resigned 27 November 2017)
S J Rushton (resigned 27 November 2017)
L K Sparling (resigned 27 November 2017)

Company registered number
05689607

Charity registered number
1113649

Registered office
27 Spencer Street
Carlisle
Cumbria
CA1 1BE

Accountants
Full Circle Accountancy Limited
Chartered Accountants
The Office
Mardale Road
Penrith
Cumbria
CA11 9EH

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

CARLISLE EDEN MIND LIMITED
(A company limited by guarantee)

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2018

The Trustees present their annual report together with the financial statements of the company for the year 1 April 2017 to 31 March 2018. The Trustees confirm that the Annual Report and financial statements of the company comply with the current statutory requirements, the requirements of the company's governing document and the provisions of the Statement of Recommended Practice (SORP), applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) as amended by Update Bulletin 1 (effective 1 January 2015).

Since the company qualifies as small under section 383, the strategic report required of medium and large companies under The Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 is not required.

Objectives and Activities

POLICIES AND OBJECTIVES

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the charity commission relating to 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'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.

MAIN ACTIVITIES UNDERTAKEN TO FURTHER THE CHARITY'S PURPOSES FOR PUBLIC BENEFIT

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.

CARLISLE EDEN MIND LIMITED
(A company limited by guarantee)

TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2018

Achievements and performance

REVIEW OF ACTIVITIES

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 end 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 Information Line, 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 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 24 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; Crisis Services

During 2017/2018 Cumbria Mindline (Mental health information, signposting and emotional support) became merged with our Lighthouse service to provide a complimentary crisis service. Mindline Cumbria Took 2300+ calls. The Lighthouse was developed to provide a non-statutory-lead crisis community hub, within the Carlisle and Eden to operate out-of-hours of usual statutory services, to ease the pressure on services such as AUS, CMHART, Police and NWS, offering an alternative pathway of support for vulnerable individuals requiring crisis intervention. Between the dates of April 2017 to March 2018, recording close to 937 individual contacts in the same date range

CARLISLE EDEN MIND LIMITED
(A company limited by guarantee)

TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2018

Independent Mental Health Advocacy

The Independent Mental Health Advocates service continues to provide, statutory advocacy for people throughout Cumbria who have been detained under the Mental Health Act or who are subject to Community Treatment Orders or Guardianship. Advocacy support for patients detained under the Mental Health Act across Cumbria's inpatient units has supported 70+ advocacy partners

Your Voice Advocacy

Providing independent advocacy for young people between the ages of 12-18 years. Assisting young people to speak up and resolve issues that are affecting their mental health and well-being. Developing essential communication skills and confidence in their voice to address the issues. Through advocacy we also assist young people to access supportive services to benefit and improve their mental health and well-being. Supported over 123 partners during the period of which 87 were 10 to 15 year olds, 46 were 16 to 18 year olds. Those young people reported the following improvements:-

Have increased involvement in decision making about them

78% significant

26% started to experience

19% yet to experience

Improvement in ability to communicate

98% Significant progress

Mates in Mind

Delivering a variety of training packages to children and young people, working within schools and the wider community. Mates in Mind empowers young people to recognise and understand forms of emotional distress and mental health problems and to provide practical and emotional support to their 'mates'. 900+ people trained across three secondary schools and 3 primary schools.

Contracted and Bespoke Training

Delivery of a wide range of training include accredited Mental Health First Aid and ASIST along with bespoke mental health training across private/3rd/public sector providers in Cumbria. 2000+ individuals across 60+ organisations trained during the period. Cumbria wide adult suicide prevention training/awareness raising programme. 2,120 people trained during 2017-18 + wide variety of community engagement and media activity and 1285 people trained in children and young people self-harm and suicide awareness.

Anti-stigma Activity

Delivery of anti-stigma activity across Carlisle/Eden based around the Time To Change movement. A wide and diverse range of activities took place during 2017/18 including establishment of champions groups, work with employers and young people. Work with employers to signed the Time to Change pledge with two major statutory sector partners completing this and 10+ others expressing an interest in working towards it. Participation in key awareness raising event on Workplace Wellbeing supported by business partners. Worked with schools and the local authority on the Time to Change agenda. Carried out extensive media work and community activities to raise awareness and challenge stigma.

Supported Volunteering

Carlisle. Eden Mind's supported volunteering scheme provides broad recovery focused interventions to people with mental health problems. Using volunteering as a medium, participants are supported to develop their longer term resilience, address issues which are hampering recovery, and identify and engage with further employment/volunteering/educational opportunities, all alongside meaningfully contributing to the running of our organisation and its services. This funded activity starting in May 2017 achieved the following:

CARLISLE EDEN MIND LIMITED
(A company limited by guarantee)

TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2018

28 volunteers engaged in wellness action planning

36 engaged in discussion and support around hardship issues with the involvement of our Connect service Volunteers working within the shops were encouraged to engage and participate in social/support networks 22 volunteers recruited and involved in peer support work as part of the Lighthouse service

36 volunteers engage in taking part/reviewing wellness action plans and level 5 self coaching. 12 volunteers completed accredited mental health first aid

14 volunteers completed Applied Suicide Intervention Skills Training

Connect

The Connect project entered its second year in July 2017. It is a five-year Lottery funded partnership project under the Help Through Crisis strand of funding. It provides support to people in the community who are suffering mental health issues alongside crisis problems with debt, hardship, and housing issues. The partnership includes Carlisle Eden Mind as lead with Citizens Advice, Cumbria Law Centre and housing charity CASS. During the year, CASS was taken over by another agency and the work undertaken by them was brought in house necessitating the transfer of a part time member of staff to Carlisle Eden Mind.

In the period covered by this report, Connect had 369 referrals (85% from Carlisle area 15% from Eden). Many presented with multiple issues with the leading issues being benefits (200 people) and housing (150). Over thirty different agencies and organisations referred people to Connect. Connect has supported people at a range of meetings including benefits reassessments, appeals and Tribunals. The difference made by the service has been measured in positive responses to a variety of evaluation methods.

Community Fundraising

the main priority for this project was to raise the profile of Carlisle Eden Mind locally both to let the community know what support and services were available to them as well as to encourage more spontaneous fundraising and volunteering. Relationships were built with local media and a new strategy for online presence was established. Public facing events were organised with a growing band of event, fundraising and media volunteers. During 2017/18 in excess of £45,000 was raised through a range of events and activities. These included, people running half and full marathons, participation in RED January but also maximising online activity, ebay and Just Giving for example.

Trading Activity

During this financial year, Carlisle Eden Mind continued with the development of trading activity through 3 shops across the Carlisle and Eden. Shops provide volunteering opportunities, access to mental health information as well as generating income. An active group of 25+ volunteers supported our shop work enable them to make a profit of £8,000. Our Carlisle shop also moved to larger premises during this period.

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. 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.

CARLISLE EDEN MIND LIMITED
(A company limited by guarantee)

TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2018

INVESTMENT POLICY AND PERFORMANCE

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.

Financial review

GOING CONCERN

After making appropriate enquiries, the trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES

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.

PRINCIPAL RISKS AND UNCERTAINTIES

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.

RESERVES POLICY

The total annual core running costs of the Charity, assuming current programmes continue, is expected to be £190,000. A large proportion of our running costs will be met by future service agreements which are expected to continue, subject to certain performance conditions being met. The Trustee Board's aim is to build unrestricted reserves which meet six months running costs of the Charity, plus additional wind up costs, and that the Charity holds a positive unrestricted reserve balance forecast for the next twelve months. At the year ended 31 March 2018, our free reserves were £770, which does not yet meet this goal. Our reserves policy is refreshed annually and we will be working towards making up the gap between actual and intended reserves levels over 2018-20.

Structure, governance and management

CONSTITUTION

The company is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association

CARLISLE EDEN MIND LIMITED
(A company limited by guarantee)

TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2018

The company was incorporated on 27 January 2006 and was 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, the organisation changed its name on 15 July 2010 to Carlisle Eden Mind Limited.

METHOD OF APPOINTMENT OR ELECTION OF TRUSTEES

The management of the company is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

POLICIES ADOPTED FOR THE INDUCTION AND TRAINING OF TRUSTEES

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.

ORGANISATIONAL STRUCTURE AND DECISION MAKING

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.

RELATED PARTY RELATIONSHIPS

There are no relationships to note.

RISK MANAGEMENT

The Trustees have assessed the major risks to which the company is exposed, in particular those related to the operations and finances of the company, and are satisfied that systems and procedures are in place to mitigate our exposure to the major risks.

TRUSTEES' INDEMNITIES

The charity has insurance that provides an indemnity for a trustee against any liability in connection with any negligence, default, breach of duty or breach of trust by them relation to the charity.

CARLISLE EDEN MIND LIMITED
(A company limited by guarantee)

TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2018

Plans for future periods

FUTURE DEVELOPMENTS

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. 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.

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 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.

CARLISLE EDEN MIND LIMITED
(A company limited by guarantee)

TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2018

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

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

CARLISLE EDEN MIND LIMITED
(A company limited by guarantee)

TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2018

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

MEMBERS' LIABILITY

The Members of the company guarantee to contribute an amount not exceeding £10 to the assets of the charity in the event of winding up.

CARLISLE EDEN MIND LIMITED
(A company limited by guarantee)

TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2018

TRUSTEES' RESPONSIBILITIES STATEMENT

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

Company law requires the Trustees to prepare financial statements for each financial year. Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and 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 judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the Trustees, on 16 December 2019 and signed on their behalf by:


J B Buckley, Chair
Trustee

CARLISLE EDEN MIND LIMITED
(A company limited by guarantee)

INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 MARCH 2018

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF CARLISLE EDEN MIND LIMITED (the 'company')

I report to the charity Trustees on my examination of the accounts of the company for the year ended 31 March 2018.

This report is made solely to the company's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the company's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the company and the company's Trustees as a body, for my work or for this report.

RESPONSIBILITIES AND BASIS OF REPORT

As the Trustees of the company (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the company's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

INDEPENDENT EXAMINER'S STATEMENT

Since the company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the ICAEW, which is one of the listed bodies.

I have completed my examination. I can confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed:

Dated: 16 December 2019

Jonathan Miller FCA DChA

FULL CIRCLE ACCOUNTANCY LIMITED

Chartered Accountants

Independent Examiner

CARLISLE EDEN MIND LIMITED
(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES INCORPORATING INCOME AND EXPENDITURE
ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2018**

	Note	Unrestricted funds 2018 £	Restricted funds 2018 £	Total funds 2018 £	Total funds 2017 £
INCOME FROM:					
Donations and legacies	2	2,170	510,098	512,268	410,939
Other trading activities:					
Fundraising	3	47,604	-	47,604	-
Trading activities	4	107,691	72,777	180,468	123,548
Investments	5	48	-	48	20
TOTAL INCOME		157,513	582,875	740,388	534,507
EXPENDITURE ON:					
Raising funds:					
Voluntary income		720	3,869	4,589	-
Fundraising trading	4	86,482	-	86,482	103,796
Other charitable activities		100,301	595,059	695,360	418,128
TOTAL EXPENDITURE	8	187,503	598,928	786,431	521,924
NET INCOME / (EXPENDITURE) BEFORE TRANSFERS		(29,990)	(16,053)	(46,043)	12,583
Transfers between Funds	16	82,037	(82,037)	-	-
NET INCOME / (EXPENDITURE) BEFORE OTHER RECOGNISED GAINS AND LOSSES		52,047	(98,090)	(46,043)	12,583
NET MOVEMENT IN FUNDS		52,047	(98,090)	(46,043)	12,583
RECONCILIATION OF FUNDS:					
Total funds brought forward		64,635	163,591	228,226	215,643
TOTAL FUNDS CARRIED FORWARD		116,682	65,501	182,183	228,226

The notes on pages 16 to 27 form part of these financial statements.

CARLISLE EDEN MIND LIMITED
(A company limited by guarantee)
REGISTERED NUMBER: 05689607

BALANCE SHEET
AS AT 31 MARCH 2018

	Note	£	2018 £	2017 £
FIXED ASSETS				
Tangible assets	13		11,587	12,057
CURRENT ASSETS				
Debtors	14	90,321	41,625	
Cash at bank and in hand		127,777	199,485	
		<u>218,098</u>	<u>241,110</u>	
CREDITORS: amounts falling due within one year	15	(47,502)	(24,941)	
NET CURRENT ASSETS			<u>170,596</u>	<u>216,169</u>
NET ASSETS			<u>182,183</u>	<u>228,226</u>
CHARITY FUNDS				
Restricted funds	16	65,501		163,591
Unrestricted funds	16	116,682		64,635
TOTAL FUNDS			<u>182,183</u>	<u>228,226</u>

The company's financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The Trustees consider that the company is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and members have not required the company to obtain an audit for the year in question in accordance with section 476 of the Act.

The Trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The financial statements were approved and authorised for issue by the Trustees on 16 December 2019 and signed on their behalf, by:

J B Buckley, Chair

E Dixon, Vice Chair

The notes on pages 16 to 27 form part of these financial statements.

Janet Buckley

E Dixon

CARLISLE EDEN MIND LIMITED
(A company limited by guarantee)

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2018

	Note	2018 £	2017 £
Cash flows from operating activities			
Net cash (used in)/provided by operating activities	18	<u>(69,579)</u>	<u>4,168</u>
Cash flows from investing activities:			
Dividends, interest and rents from investments		48	20
Purchase of tangible fixed assets		<u>(2,177)</u>	<u>(725)</u>
Net cash used in investing activities		<u>(2,129)</u>	<u>(705)</u>
Change in cash and cash equivalents in the year		(71,708)	3,463
Cash and cash equivalents brought forward		<u>199,485</u>	<u>196,022</u>
Cash and cash equivalents carried forward	19	<u><u>127,777</u></u>	<u><u>199,485</u></u>

The notes on pages 16 to 27 form part of these financial statements.

CARLISLE EDEN MIND LIMITED
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2018

I. ACCOUNTING POLICIES

I.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: 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) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Carlisle Eden Mind Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

I.2 Company status

The company is a company limited by guarantee. The members of the company are the Trustees named on page 1. In the event of the company being wound up, the liability in respect of the guarantee is limited to £10 per member of the company.

I.3 Income

All income is recognised once the company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

For legacies, entitlement is taken as the earlier of the date on which either: the company is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the company has been notified of the executor's intention to make a distribution. Where legacies have been notified to the company, or the company is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to the projects. Gifts donated for resale are included as income when they are sold. Donated facilities are included at the value to the company where this can be quantified and a third party is bearing the cost. No amounts are included in the financial statements for services donated by volunteers.

Donated services or facilities are recognised when the company has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the company of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time of the Friends is not recognised and refer to the Trustees' report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the company which is the amount the company would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

CARLISLE EDEN MIND LIMITED
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2018

I. ACCOUNTING POLICIES (continued)

I.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Support costs are those costs incurred directly in support of expenditure on the objects of the company and include project management carried out at Headquarters. Governance costs are those incurred in connection with administration of the company and compliance with constitutional and statutory requirements.

Costs of generating funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Charitable activities and Governance costs are costs incurred on the company's operations, including support costs and costs relating to the governance of the company apportioned to charitable activities.

All expenditure is inclusive of irrecoverable VAT.

I.5 Tangible fixed assets and depreciation

A review for impairment of a fixed asset is carried out if events or changes in circumstances indicate that the carrying value of any fixed asset may not be recoverable. Shortfalls between the carrying value of fixed assets and their recoverable amounts are recognised as impairments. Impairment losses are recognised in the Statement of financial activities incorporating income and expenditure account.

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Plant and machinery	-	20% reducing balance
Fixtures and fittings	-	20% reducing balance
Computer equipment	-	20% reducing balance

I.6 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the company; this is normally upon notification of the interest paid or payable by the Bank.

I.7 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

I.8 Cash at Bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

CARLISLE EDEN MIND LIMITED
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2018

I. ACCOUNTING POLICIES (continued)

I.9 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide. Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

I.10 Financial instruments

The company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

I.11 Pensions

The company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the company to the fund in respect of the year.

I.12 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the company and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

CARLISLE EDEN MIND LIMITED
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2018**

2. INCOME FROM DONATIONS AND LEGACIES

	Unrestricted funds 2018 £	Restricted funds 2018 £	Total funds 2018 £	Total funds 2017 £
Donations	775	1,603	2,378	25,803
Cumbria County Council	-	54,140	54,140	130,872
BBC Children in Need	-	74,901	74,901	23,906
Big Lottery	-	110,578	110,578	99,637
Cumbria Partnership	-	206,684	206,684	17,088
Local Sustainability Fund	-	12,708	12,708	46,399
Mind	-	44,411	44,411	14,119
The Hadfield Trust	-	5,073	5,073	-
Lloyds TSB Foundation	-	-	-	23,115
Adult Mental Health Provision	-	-	-	25,000
Cumbria Community Foundation	-	-	-	5,000
Similar incoming resources	1,395	-	1,395	-
Total donations and legacies	2,170	510,098	512,268	410,939
Total 2017	5,747	405,192	410,939	

3. FUNDRAISING INCOME

	Unrestricted funds 2018 £	Restricted funds 2018 £	Total funds 2018 £	Total funds 2017 £
Fundraising events	47,604	-	47,604	-

CARLISLE EDEN MIND LIMITED
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2018**

4. OTHER TRADING ACTIVITIES

	Unrestricted funds 2018 £	Restricted funds 2018 £	Total funds 2018 £	Total funds 2017 £
Charity trading income				
Shop income	92,340	-	92,340	105,352
Training income	15,351	72,777	88,128	18,196
	<u>107,691</u>	<u>72,777</u>	<u>180,468</u>	<u>123,548</u>
Fundraising trading expenses				
Rent and rates	32,912	-	32,912	48,490
Insurances	1,456	-	1,456	1,014
Telephone	1,340	-	1,340	1,243
Print, postage and stationery	473	-	473	136
Computer and IT costs	543	-	543	915
Advertising and marketing	93	-	93	-
Motor and travel	1,161	-	1,161	972
Subscriptions	1,081	-	1,081	2,005
General shop expenses	2,277	-	2,277	-
Repairs and maintenances	8,025	-	8,025	7,956
Expensed equipment	1,128	-	1,128	366
Volunteer expenses	1,218	-	1,218	904
Legal and professional	3,096	-	3,096	1,380
Sundry expenses	158	-	158	5,191
Salaries and wages	31,521	-	31,521	33,224
	<u>86,482</u>	<u>-</u>	<u>86,482</u>	<u>103,796</u>
Net income from other trading activities	<u>21,209</u>	<u>72,777</u>	<u>93,986</u>	<u>19,752</u>

5. INVESTMENT INCOME

	Unrestricted funds 2018 £	Restricted funds 2018 £	Total funds 2018 £	Total funds 2017 £
Interest receivable	48	-	48	20
	<u>48</u>	<u>-</u>	<u>48</u>	<u>20</u>
Total 2017	<u>20</u>	<u>-</u>	<u>20</u>	

CARLISLE EDEN MIND LIMITED
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2018**

6. DIRECT COSTS

	Mental Health Activities £	Total 2018 £
Rent and rates	19,476	19,476
Insurances	2,339	2,339
Telephone	8,119	8,119
Print, postage, stationery	3,078	3,078
Motor and travel	15,831	15,831
Volunteer expenses	1,411	1,411
Training	4,783	4,783
Computer and IT	5,178	5,178
Advertising and marketing	4,926	4,926
Expensed equipment	6,772	6,772
Sundry expenses	29,753	29,753
General maintenance and cleaning	6,777	6,777
Subscriptions	3,139	3,139
Project costs	137,976	137,976
Wages and salaries	406,610	406,610
National insurance	31,271	31,271
Pension cost	2,745	2,745
Depreciation	2,647	2,647
	<u>692,831</u>	<u>692,831</u>
<i>Total 2017</i>	<u>418,128</u>	<u>418,128</u>

7. GOVERNANCE COSTS

	Unrestricted funds 2018 £	Restricted funds 2018 £	Total funds 2018 £	Total funds 2017 £
Accountancy	1,050	-	1,050	1,200
Bank charges	1,479	-	1,479	-
	<u>2,529</u>	<u>-</u>	<u>2,529</u>	<u>1,200</u>

CARLISLE EDEN MIND LIMITED
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2018**

8. ANALYSIS OF EXPENDITURE BY EXPENDITURE TYPE

	Staff costs 2018 £	Depreciation 2018 £	Other costs 2018 £	Total 2018 £	Total 2017 £
Expenditure on raising voluntary income	-	-	4,589	4,589	-
Expenditure on fundraising trading	31,521	-	54,961	86,482	103,796
Costs of raising funds	31,521	-	59,550	91,071	103,796
Mental Health Activities	440,626	2,647	249,558	692,831	416,928
Expenditure on governance	-	-	2,529	2,529	1,200
	472,147	2,647	311,637	786,431	521,924
Total 2017	342,450	3,512	175,962	521,924	

9. TURNOVER

All turnover arose within the United Kingdom.

10. NET INCOME/(EXPENDITURE)

This is stated after charging:

	2018 £	2017 £
Depreciation of tangible fixed assets: - owned by the charity	2,647	3,512

During the year, no Trustees received any remuneration (2017 - £NIL).

During the year, no Trustees received any benefits in kind (2017 - £NIL).

During the year, no Trustees received any reimbursement of expenses (2017 - £NIL).

11. INDEPENDENT EXAMINER'S REMUNERATION

The Independent Examiner's remuneration amounts to an Independent Examination fee of £1,050 (2017 - £1,050).

CARLISLE EDEN MIND LIMITED
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2018**

12. STAFF COSTS

Staff costs were as follows:

	2018 £	2017 £
Wages and salaries	438,131	319,813
Social security costs	31,271	20,545
Other pension costs	2,745	2,092
	<u>472,147</u>	<u>342,450</u>

The average number of persons employed by the company during the year was as follows:

	2018 No.	2017 No.
Mental Health Activities	19	19
Management and administration	5	5
	<u>24</u>	<u>24</u>

No employee received remuneration amounting to more than £60,000 in either year.

13. TANGIBLE FIXED ASSETS

	Plant and machinery £	Fixtures and fittings £	Computer equipment £	Total £
Cost				
At 1 April 2017	12,253	12,485	24,959	49,697
Additions	-	-	2,177	2,177
At 31 March 2018	<u>12,253</u>	<u>12,485</u>	<u>27,136</u>	<u>51,874</u>
Depreciation				
At 1 April 2017	9,041	8,352	20,247	37,640
Charge for the year	642	827	1,178	2,647
At 31 March 2018	<u>9,683</u>	<u>9,179</u>	<u>21,425</u>	<u>40,287</u>
Net book value				
At 31 March 2018	<u>2,570</u>	<u>3,306</u>	<u>5,711</u>	<u>11,587</u>
At 31 March 2017	<u>3,212</u>	<u>4,133</u>	<u>4,712</u>	<u>12,057</u>

CARLISLE EDEN MIND LIMITED
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2018**

14. DEBTORS

	2018 £	2017 £
Trade debtors	86,813	33,178
Other debtors	319	319
Prepayments and accrued income	3,189	8,128
	<u>90,321</u>	<u>41,625</u>

15. CREDITORS: Amounts falling due within one year

	2018 £	2017 £
Trade creditors	32,382	17,373
Other taxation and social security	10,551	6,332
Other creditors	3,519	36
Accruals and deferred income	1,050	1,200
	<u>47,502</u>	<u>24,941</u>

16. STATEMENT OF FUNDS

STATEMENT OF FUNDS - CURRENT YEAR

	Balance at 1 April 2017 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2018 £
Unrestricted funds					
General Fund	64,635	157,513	(187,503)	82,037	116,682
Restricted funds					
Restricted Fund	163,591	582,875	(598,928)	(82,037)	65,501
Total of funds	<u>228,226</u>	<u>740,388</u>	<u>(786,431)</u>	<u>-</u>	<u>182,183</u>

CARLISLE EDEN MIND LIMITED
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2018**

16. STATEMENT OF FUNDS (continued)

STATEMENT OF FUNDS - PRIOR YEAR

	Balance at 1 April 2016 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2017 £
General funds					
General Fund	121,522	111,119	(198,172)	30,166	64,635
Restricted funds					
Restricted Fund	94,121	423,388	(323,752)	(30,166)	163,591
Total of funds	215,643	534,507	(521,924)	-	228,226

SUMMARY OF FUNDS - CURRENT YEAR

	Balance at 1 April 2017 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2018 £
General funds	64,635	157,513	(187,503)	82,037	116,682
Restricted funds	163,591	582,875	(598,928)	(82,037)	65,501
	228,226	740,388	(786,431)	-	182,183

SUMMARY OF FUNDS - PRIOR YEAR

	Balance at 1 April 2016 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2017 £
General funds	121,522	111,119	(198,172)	30,166	64,635
Restricted funds	94,121	423,388	(323,752)	(30,166)	163,591
	215,643	534,507	(521,924)	-	228,226

CARLISLE EDEN MIND LIMITED
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2018**

17. ANALYSIS OF NET ASSETS BETWEEN FUNDS

ANALYSIS OF NET ASSETS BETWEEN FUNDS - CURRENT YEAR

	Unrestricted funds 2018 £	Restricted funds 2018 £	Total funds 2018 £
Tangible fixed assets	11,587	-	11,587
Current assets	152,597	65,501	218,098
Creditors due within one year	(47,502)	-	(47,502)
	<u>116,682</u>	<u>65,501</u>	<u>182,183</u>

ANALYSIS OF NET ASSETS BETWEEN FUNDS - PRIOR YEAR

	Unrestricted funds 2017 £	Restricted funds 2017 £	Total funds 2017 £
Tangible fixed assets	12,057	-	12,057
Current assets	77,519	163,591	241,110
Creditors due within one year	(24,941)	-	(24,941)
	<u>64,635</u>	<u>163,591</u>	<u>228,226</u>

**18. RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH FLOW FROM
OPERATING ACTIVITIES**

	2018 £	2017 £
Net (expenditure)/income for the year (as per Statement of Financial Activities)	(46,043)	12,583
Adjustment for:		
Depreciation charges	2,647	3,512
Dividends, interest and rents from investments	(48)	(20)
Increase in debtors	(48,696)	(23,002)
Increase in creditors	18,342	11,576
Gift aid	4,219	-
Accrued income	-	(481)
Net cash (used in)/provided by operating activities	<u>(69,579)</u>	<u>4,168</u>

19. ANALYSIS OF CASH AND CASH EQUIVALENTS

	2018 £	2017 £
Cash in hand	127,777	199,485
Total	<u>127,777</u>	<u>199,485</u>

CARLISLE EDEN MIND LIMITED
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2018

20. PENSION COMMITMENTS

The company operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The pension cost charge represents contributions payable by the company to the fund and amounted to £2,745 (2017 £2,092).