

CARERS' SUPPORT EAST KENT

England & Wales - Charity number 1136904

Details

Other names	CARERS' SUPPORT - CANTERBURY,DOVER & THANET, CARERS' SUPPORT - DOVER DISTRICT & THANET, CSDD&T;
Status	Registered
Legal form	Charitable company
Company number	07213672
Registered	2010-07-15
Register	View on the Charity Commission register

Contact

Address	Innovation House Discovery Park Ramsgate Road Kent
Phone	03003020061
Email	admin@carersek.org.uk
Website	www.carersek.org.uk

Activities

Objects: TO RELIEVE THOSE WHO CARE UNPAID FOR ADULTS OR CHILDREN WITH A PHYSICAL, LEARNING OR MENTAL DISABILITY, BY PROVISION OF EMOTIONAL SUPPORT, INFORMATION AND ADVICE, TRAINING AND ADVOCACY SERVICES, AND TO RELIEVE THOSE IN KENT AREA WHO HAVE A PHYSICAL, LEARNING OR A MENTAL DISABILITY BY PROVISION OF SUPPORT SERVICES TO MEET THEIR NEEDS.

Activities: We will be the main contact for Carers' in East Kent, providing emotional support, information advice and guidance, training, advocacy and forums. We will work to promote the needs of Carers to Statutory Agencies, Voluntary Organisations and the wider public.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, Disability, The Prevention Or Relief Of Poverty
- **Who:** Children/young People, Elderly/old People, People With Disabilities, The General Public/mankind

Geography

- **Area of benefit:** KENT
- Kent

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£2,077,509	£2,074,293	£1,152,422	45
2024-03-31	£1,827,042	£1,840,226	£1,149,206	42
2023-03-31	£1,949,636	£2,170,418	£1,162,390	46
2022-03-31	£1,959,735	£1,616,854	£1,383,172	43
2021-03-31	£1,537,883	£1,502,531	£1,040,291	39

Trustees

Name	Role	Appointed
Charles Traylen	Chair	2022-03-28
Anthony Blackman		2021-12-15
Anthony Ullman		2022-07-05
Cheryl Ramsay		2020-06-10
Helen Stanley		2024-07-31
Kaye Draper		2022-05-16
Malcolm Frier		2021-12-15

CARERS' SUPPORT EAST KENT

England & Wales - Charity number 1136904

Accounts

Registered number: 07213672
Charity number: 1136904

Carers' Support East Kent
(A company limited by guarantee)

Trustees' report and financial statements
for the year ended 31 March 2025

Carers' Support East Kent
(A company limited by guarantee)

Contents

	Page
Reference and administrative details of the Charity, its Trustees and Advisers	1 - 2
Trustees' report	3 - 15
Independent auditors' report on the financial statements	16 - 19
Statement of financial activities	20
Balance sheet	21
Statement of cash flows	22
Notes to the financial statements	23 - 38

Carers' Support East Kent
(A company limited by guarantee)

**Reference and administrative details of the Charity, its Trustees and Advisers
for the year ended 31 March 2025**

Trustees

Ms C D Ramsay
Mr A Blackman
Mr M D Frier
Mr C W Traylen, Chair
Mrs E K Draper
Ms B J Frean (resigned 22 April 2024)
Mr A Ullman
Ms H Stanley (appointed 31 July 2024)

Company registered number

07213672

Charity registered number

1136904

Registered office

Innovation House
Discovery Park
Ramsgate Road
Sandwich
Kent
CT13 9ND

Chief executive officer

Ms J Attwell

Carers' Support East Kent
(A company limited by guarantee)

Reference and administrative details of the Charity, its Trustees and Advisers (continued)
for the year ended 31 March 2025

Independent auditors

Kreston Reeves Audit LLP
Statutory Auditor
Maritime Place
Quayside
Chatham Maritime
Chatham
Kent
ME4 4QZ

Bankers

HSBC Bank PLC
41 Sandgate Road
Folkestone
Kent
CT20 1SA

Flagstone
1st Floor, Clareville House
26 - 27 Oxenden Street
London
SW1Y 4EL

Carers' Support East Kent
(A company limited by guarantee)

Trustees' report
for the year ended 31 March 2025

The Trustees present their annual report together with the audited financial statements of the Charity for the year from 1 April 2024 to 31 March 2025. The Annual report serves the purposes of both a Trustees' report and a Directors' report under company law. The Trustees confirm that the Annual report and financial statements of the Charitable Company comply with the current statutory requirements, the requirements of the Charitable 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 (FRS102) (effective 1 January 2019).

Since the Charitable Company qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Objectives and activities

a. Policies and objectives

The principal activity of the Charity is to provide Carers with the information and support they need. Our services are available to people looking after a relative or friend, who, due to physical or mental illness, age-related difficulties, disability or addiction, cannot manage without their support.

The company's objects, as stated in its Articles of Association, are as follows:

To raise awareness of and provide information and support to meet the needs of Carers. A Carer being someone who cares for a family member or friend who is ill, disabled or who has mental health or addiction problems and, to provide support services to meet the needs of those who are ill, disabled or who have mental health or addiction problems.

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, including the guidance 'Public benefit: running a charity (PB2)'.

Achievements and performance

a. Review of activities

Carers' Support East Kent's mission is to raise awareness of Carers and provide them with the information and support they need.

We promote the needs of Carers to statutory agencies, voluntary organisations and the wider public and aim to ensure Carers are consulted on issues that matter to them locally and nationally.

Our services are available to people looking after a relative or friend, who, due to physical or mental illness, age-related difficulties, disability, or an addiction, cannot manage without their support.

Our team consider each individual Carer's needs, strengths and aspirations and work with Carers towards the outcomes that matter to them.

We provide information about rights, entitlements and support available, support groups and social/wellbeing activities, access to equipment, individual grants and practical support for Carers. We also carry out statutory Carer Assessments and reviews on behalf of Kent County Council and, where eligible, administer Carer Direct Payments. During this period:

100% of Carers completing a Personal Outcome Questionnaire reported they would be likely or extremely likely to recommend our service to friends or family.

Carers' Support East Kent
(A company limited by guarantee)

Trustees' report (continued)
for the year ended 31 March 2025

Achievements and performance (continued)

100% of Carers completing a Personal Outcome Questionnaire reported that the service supported them to meet their personal goals. This mirrors the 100% achievement in the previous year.

We are a network partner of Carers Trust, and an affiliate member of Carers UK, both influential national charities working and campaigning to improve the lives of Carers. Carers' Support East Kent actively engages in research and supports national campaigns.

Campaigns in 2024 - 2025

We are a member of The Carer Poverty Coalition, made up of over 130 national and local organisations collectively campaigning to:

- End poverty amongst carers by advocating for policy change that adequately values, recognises and supports unpaid carers.
- Reform the benefits system to better support carers financially in the short and long term.
- Bring in better systems to support carers to continue with paid work.
- Build awareness of carer poverty and the impact of the cost-of-living crisis on unpaid carers with Government, parliamentarians, decision makers and the general public.

The Carer Poverty Coalition is calling on the Government to take urgent steps to improve support to unpaid carers, including raising carer-related means-tested benefits and reviewing Carer's Allowance to increase and improve the level of support provided to unpaid carers in a variety of different situations.

Carers' Support East Kent has supported campaigns around Carer's Allowance overpayments, review & reform of Carer's Allowance, and Carer's Trust's "Three asks" campaign ahead of the general election and post-election around making Carer's Leave paid and bringing in a National Carer's Strategy.

We will continue to support campaigns around these important issues for Carers.

Carers Week (10th to 16th June) 2024

"No Choice but to care" – Carers Week Report 2024 estimates the value of care provided by unpaid Carers in the UK is £162bn every year – equivalent to the cost of the NHS. Yet, too often, without adequate support, caring comes at a significant personal cost to the unpaid Carer, drastically affecting their finances, health, ability to work, and to live fulfilling lives.

We organised awareness and fundraising activities throughout Carer's Week to celebrate the important contribution Carers make to our communities and raise awareness of their needs.

The week consisted of activities for Carers, awareness stands at supermarkets, fundraising collections and quizzes and was topped off by Jill Attwell, our CEO, and Sue Thompson, Chair of our Carer Advisory Group, speaking live on the BBC Radio Kent breakfast show and the Jeremy Vine show on BBC Radio 2.

It was wonderful to see so many people at the two Carer Connection days at Turner Contemporary in Margate and at Westgate Hall in Canterbury, where we were joined by the Lord Mayor, Cllr. Mrs Jean Butcher, and Lady Mayoress, Mrs. Di Baldock. Both events were great ways to celebrate Carers Week and brought local Carers together with service providers of East Kent who give our communities so much and helped to put Carers in East Kent on the map.

Carer's Right's Day - 21st November 2024

The Theme of Carer's Right's Day 2024 was Recognising Your Rights. In addition to promoting Carer's Rights Day and Carer's rights through our networks and at our support groups, we delivered online webinars for Carers about their rights which included rights in the workplace and sessions about looking after yourself as a Carer and Lasting Power of Attorney.

Carers' Support East Kent
(A company limited by guarantee)

Trustees' report (continued)
for the year ended 31 March 2025

Achievements and performance (continued)

Supporting Carers in the workplace

Throughout the year we continued to promote the importance of recognising and supporting Carers in the workplace.

At Carers' Support East Kent we introduced paid Carer's Leave (up to a week) and revised our Carer's Policy. We also revised and improved our employee assistance programme, giving our employees access to a wide range of health and wellbeing support.

We worked in partnership with East Kent University Foundation Hospital Trust and Kent Community Health Foundation Trust to support the development of a range of workplace support for employees who are Carers. 1 in 3 NHS employees are Carers, according to NHS England.

We delivered focused workshops for Kent Community Health Foundation Trust and Kent Adult Social Services.

Working as part of the Integrated Care System in East Kent

The Kent and Medway Integrated Care System is a partnership of organisations that come together to plan and deliver joined-up health and care services to improve the lives of people across Kent and Medway.

The integrated care system is a broad partnership including the NHS, council and voluntary sector organisations working together at different levels of the system.

Working together, our aim is to:

- improve outcomes in population health and healthcare
- tackle inequalities in outcomes, experience and access
- enhance productivity and value for money
- support broader social and economic development.

Alongside leaders of NHS Kent and Medway, Kent County Council and Medway Council and other partners, CSEK have pledged to work together to reduce inequalities and improve outcomes for citizens of Kent, with our focus on Carers and the people they support in East Kent.

Our CEO is an active member of the East Kent VCSE Alliance and a representative on the East Kent Health and Care Partnership Population Health Management Group, raising awareness of Carers and working collaboratively with system partners to improve outcomes for Carers.

We work as part of Integrated Neighbourhood Teams and Primary Care Networks (focused on local health priorities) across East Kent to highlight needs of Carers and improve identification of and support for Carers.

“Our partnership with Carers' Support East Kent is a valuable part of our team's ability to support patients across both the East and West PCNs of Folkestone and Dover, for individuals aged 18 and above.

CSEK provides support that can truly change lives—from helping individuals identify the care they need, to offering emotional support by connecting them with others in similar situations and guiding them through the complex aspects of benefits and Carers' rights.

Their ongoing commitment strengthens the care we provide.”

Sally Simkiss, Total Health and Care Team/ Total Health Excellence PCN (West and East)

Carers' Support East Kent
(A company limited by guarantee)

Trustees' report (continued)
for the year ended 31 March 2025

Achievements and performance (continued)

Carer Advisory Group

CSEK have a Carer Involvement Strategy, co-designed with Carers, which sets out our commitment to involving Carers. A recommendation from the strategy was to set up a Carers Advisory Group (CAG).

The strategy identifies five levels of involvement: Individual Service, Monitoring & Evaluation of ongoing services, Development of New Services, Strategic Development and Working with partners.

The CAG provides advice to our Senior Leadership team and Board; it is a functional and representative forum for developing steps towards increased co-production, participation, and change.

Members are recruited with a variety of caring and life experiences and provide input and feedback on existing and new/planned services and raise awareness of both the CAG and Charity and our services for Carers.

In 2024-2025 the group focused on:

- recruitment of new members/increasing diversity within the group, co-producing recruitment materials and video content to support recruitment campaigns
- updating Terms of Reference for the CAG
- promotion of CSEK's services at Dementia Forums
- reviews of the Time For Me grant programme, HSF Assist programme (where Carers were given access to free telephone/online GP services), CareFree breaks programme, Barclays Digital Wings online learning platform for Carers (developed in partnership with CSEK), Carer Money Matters
- Carers Week including Carer Connection Days
- Monitoring and Evaluation plans
- Planning for a Carer Forum in June 2025 "Carer Connect Day"

Members also engaged in Carer involvement activities with external stakeholders e.g.:

- East Kent Hospital University Trust: Carers Task and Finish Group (EKHUFT) – with a focus on creating a meaningful Carers Policy and information for Carers of patients using EKHUFT hospital services
- Kent Adult Carers Strategy Group (Kent County Council)
- Kent County Council's "Better Care" online self-assessment tool
- Canterbury Christ Church University – research programme about befriending schemes

The Chair of our Carer Advisory Group took part in a debate on Radio 2's "Jeremy Vine" programme and an interview with BBC Radio Kent in Carers Week. They also raised funds for CSEK by holding an Open Garden event.

Our thanks to all the members of our Carer Advisory Group for their commitment and dedication to working with us to improve the lives of Carers in East Kent.

Community Navigation for Carers

Community Navigation for Carers is a service commissioned by Kent County Council to support Carers aged 16 and over caring for an adult. The service provides information and support (including signposting and referral to other services and support) for Carers, Statutory Carer Assessment (including reviews) and a Carers Hospital Service. We have dedicated team members supporting Young Adult Carers and those caring for someone living with a mental health condition.

5026 Carers benefited from Community Navigation for Carers in the year 2024-2025.

"I was totally unaware of the Carer's Support agency. I did not really acknowledge myself as a "carer" because mum's needs are not physical, but more general support. I now can see that I do more than I realised. It is refreshing to know that I am not alone in this role and that there is help and support available if I require it. Thank you."

Carers' Support East Kent
(A company limited by guarantee)

Trustees' report (continued)
for the year ended 31 March 2025

Achievements and performance (continued)

"Throughout the few years talking to CSEK, they have given me a feeling of being heard and seen. This has made me feel far more than just supported, and this has helped me cope with massive life experiences. Very grateful to have someone I trust to confide in when I need to talk. CSEK has made a positive difference to my life."

"Having CSEK come round and talk to us has made a huge impact on our lives going forward. They explained everything, and it has had a huge impact on me both personally and mentally going forward and has really helped us all as a family unit. Thank you."

Feedback following a Carer Assessment:

"It has led to help for me, both in the form of someone who will sit with my husband and also with the arrangement of financial help to put towards relaxation. This has helped enormously with coping with my caring role. [Carer Support Coordinator] has been a mine of information and both [Carer Support Coordinators] sat and listened to me and my daughter; proffered suggestions and signposted to assistance that we didn't know about. A brilliant service and thank you so much. You have had a huge positive impact on my life."

Carer Money Matters:

Carers are finding it increasingly difficult to afford day-to-day living costs, with the worry and anxiety of this further affecting their mental health and wellbeing. (State of Caring 2024, Carers UK)

In Autumn 2024, we launched the Carers Money Matters service in East Kent and are one of 24 Carers Trust Network Partners delivering this service (funded by four Gas Distribution Networks) across England, Scotland and Wales.

Many carers are experiencing real financial difficulties because of their caring responsibilities. This is often due to having to give up paid work or significantly reduce their paid working hours so they can care for a family member at home.

Sometimes difficulties arise unexpectedly, like when expensive adaptations need to be made at home for the person being cared for. These pressures have been made worse in recent years due to the ongoing cost-of-living crisis and higher energy bills.

Whatever the cause, many exhausted carers drift into financial difficulties and then lack the time and energy to address the problem.

Carer Money Matters provides information, support and guidance for Carers on household income and reducing energy bills with targeted support around:

- Making the most of your money: budgeting, income maximisation, savings and tools to stay in control of finances, financial support and help in emergencies
- Help with energy bills: tariffs, managing energy debt, grants, fuel vouchers, Priority Services Register
- Saving energy and staying safe: energy saving tips, carbon monoxide awareness and free alarms, gas safety & free locking cooker valves for gas appliances
- Staying healthy: Looking after yourself as a Carer
- Eating well and energy efficiency: budgeting for food, meal plans, access to food banks, energy saving tips

From January 2025, Micro Grants of up to £100 were made available through Carer Money Matters to support Carers to keep their homes warm, for example, by purchasing small heating appliances, electric blankets, draught excluders, insulation tape, etc.

Carers' Support East Kent
(A company limited by guarantee)

Trustees' report (continued)
for the year ended 31 March 2025

Achievements and performance (continued)

In addition, the service applies for individual grants from a variety of funders to meet the needs of Carers:

Key Highlights (Autumn 2024 and 31st March 2025)

- 597 Carers were supported by Carer Money Matters
- £344,391 of potential new annual income or savings and £11,383 of one-off income identified and Carers supported to access.
- 67 CO monitor/alarms
- 35 Locking Cooker Valves
- 5 Carer Money Matters workshops delivered, benefiting 44 Carers

"You have no idea what your support means to me just to be able to talk to someone whose understanding is wonderful"

Recipient of a grant (issued to purchase a new mattress):

"It is truly life-changing for me, thank you so much. The support and new knowledge around my finances have changed so much for us already. We are now able to sleep at night, very well, so not tired all the time and now also being in receipt of the Universal Credit element of Carers Allowance and full Council Tax reduction has made such a huge difference to everything we are dealing with".

Time for Me

Research has consistently found that having regular, reliable access to a variety of breaks is essential for Carers' mental and physical health and wellbeing. Without breaks, Carers frequently struggle to continue caring while maintaining their own health and wellbeing.

Carers UK's State of Caring 2024 survey found that:

- o 49% of carers need more breaks to take time off from caring.
- o 54% said being able to have regular breaks from caring would be a challenge over the coming year.
- o 65% of carers said they feel overwhelmed because they cannot take time away from their caring roles.

Our Time for Me programme offers a variety of breaks, wellbeing activities, and social opportunities for Carers in East Kent. Thanks to generous support from several Charitable Trusts, alongside our dedicated team of staff and volunteers, these activities are provided free of charge and include travel and replacement care where needed to ensure inclusivity.

In 2024-2025, our Time for Me programme provided:

- Individual Grants: Carers able to apply for up to £100 to pursue an interest, sport, or hobby—ideal for those who rarely have time or money for themselves. Grants have funded spa days, pottery sessions, art therapy, fitness memberships, and even magazine subscriptions. Grants were often under £100, demonstrating that a small amount of money can have a big impact. We were able to issue grants to more Carers than originally planned as a result of this.
- Short Breaks: In partnership with Carefree, Carers can access a one or two-night hotel stay with breakfast, giving Carers a true chance to rest and recharge.
- Social Activities & Experiences: Seasonal meals, creative workshops, walks, city tours, theatre trips, and outings help Carers connect with others and reduce isolation.
- Activities for Young Adult Carers (YACs): Activities such as ice skating, seal-watching and boat trips provided fun, connections with peers and a break for younger carers, reducing isolation and improving confidence.

Carers' Support East Kent
(A company limited by guarantee)

Trustees' report (continued)
for the year ended 31 March 2025

Achievements and performance (continued)

In 2024–25, the Time for Me programme benefited over 514 Carers through:

- 242 Christmas meals
- 85 individual grants
- 88 Carefree breaks
- 162 activities (including Carer Connection Days and summer outings)
- 25 Young Adult Carer activities

Why It Matters

Even small interventions have a big impact. A modest grant or short break can:

- Improve physical and mental health
- Boost confidence and self-esteem
- Reduce stress and isolation
- Open conversations that lead to further support

“Having the chance to ‘escape’ for a short while and immerse myself in an activity that brings joy is heaven-sent. Thank you.”

“This activity was essential for my mental health... it gave me a much-needed break and helped me manage my worries and stresses better.”

“I went on my own and met new people each week. It’s recharged my batteries and helped me cope better.”

“The grant enabled me to swim again. It’s good for my physical and mental health.”

“Being a Carer for someone you love is a 24/7 commitment. It’s mentally and physically demanding, so having the opportunity to ‘escape’ for a short while and immerse myself in an enjoyable activity is heaven-sent. Thank you.”

“It’s made a great difference. Caring is hard and a full-time job. When I get some spare time, I can relax, be creative, and do something for myself. I can then say YES, I did that!”

Grants for Carers

In the year 2024 – 2025, we secured just under £29,000 of individual grants for Carers from charitable sources to support financial hardship, household expenses, equipment & furniture, driving lessons, wellbeing, educational & employment support and breaks.

Social Enterprise Kent/ National Lottery Health Equalities Community Fund

This project starting in November 2024, aims to reduce health inequalities and improve the health and wellbeing of under-represented Carer communities. It aims to improve access to, and engagement with Carer support and primary healthcare services.

This work builds on existing relationships with Primary Care Networks and aims to develop work with community organisations. Our focus area is Mid-Kent PCN (Ashford) whose data shows this is an area with diverse communities who are not accessing Carer support.

The project is in place until June 2025, and our aim is to use the learning from this work to understand barriers Carers from underrepresented communities face and ways to reduce health inequalities to inform our approach across East Kent.

Carer Awareness Training is offered to all practices in the PCN to encourage practice staff to identify Carers and include on practice Carer Registers and connect Carers with our services.

Carers' Support East Kent
(A company limited by guarantee)

Trustees' report (continued)
for the year ended 31 March 2025

Achievements and performance (continued)

We are:

- attending NHS Spotlight sessions on religion and health, and furthering our knowledge around how faith and culture impact Carer's access to healthcare and other support and the diverse needs that exist across different ethnic groups
- attending practice multi-disciplinary team meetings to support identification of Carers – connecting us with key practice staff who are in direct contact with Carers
- a member of the NHS Healthy Communities Steering Group, working together to address health inequalities
- mapping and engaging with underrepresented Carer communities : including Gypsy, Roma, and Traveller groups, refugees, migrants, and ethnic minority Carers, many of whom face cultural, linguistic, and systemic barriers to accessing support.attending community/multi-cultural events

We are identifying Carers at risk of being missed due to barriers such as language, mobility, and cultural factors. Refugee and migrant communities, for example, often face challenges accessing health services due to frequent relocation and language barriers, which we mitigate through translation services.

Carers are being connected to both our services and other services in their local communities.

The outcomes of this work will be evaluated at the end of the programme and used to inform future work.

Parent Carer Service

In November 2024 thanks to funding from Colyer Ferguson we commenced the development of a Parent Carer Service with the aim of providing helpline support and a programme of targeted workshops with the aims of increasing knowledge, building resilience and reducing the impact of caring responsibilities on families.

A Parent Carer is a Parent/Guardian who is caring for someone under 18 who is ill, has a disability or experiences mental health or substance misuse issues.

Through a dedicated Parent Carer Support Coordinator, Parent Carers are able to access personalised individual support and access group workshops and peer support.

We are helping Parent Carers understand their rights, access benefits, improve wellbeing and connect with others.

Workshops are co-designed with Parent Carers based on their needs and we will use data and learning from this service to further develop our support to those looking after someone under 18.

Live In Care Service

The Live in Care Service is an innovative approach to hospital discharge, supporting patients to return home from hospital with the support of Live In Care for up to two weeks (subject to needs and eligibility).

From February 2025, working with Kent Community Health Foundation Trust, East Kent Hospitals University Trust, Kent Adult Social Care and Live In Care providers, this multi-agency approach aims to:

- Reduce Length of Stay
- Improve Patient Outcomes
- Support identification of Carers and inclusion of Carers in the discharge planning process
- Connect Carers with ongoing support
- Reduce readmission rates

It is anticipated that the number of patients discharged on this pathway will be small initially, whilst in the learning phase, with robust evaluation and analysis to determine if a scalable model for the future.

Carers' Support East Kent
(A company limited by guarantee)

Trustees' report (continued)
for the year ended 31 March 2025

Achievements and performance (continued)

This model is also part of a wider piece of work to explore the potential for more flexible working arrangements with the Voluntary, Community and Social Enterprise Sector.

"In close partnership with the Health and Care Partnership (HCP), CSEK developed an innovative and bespoke contracting model designed to enable more flexible sub-contracting of services to the Voluntary, Community, and Social Enterprise (VCSE) sector. As the Lead Provider, CSEK collaborated with live-in care providers, who took on sub-contracted roles within the framework. By working together from the outset, across statutory and voluntary sectors, CSEK co-designed and introduced a new service in East Kent. The service, underpinned by the contracting model, stands as a strong example of what CSEK can do to support collaboration and deliver flexible, person-centred services across the health and social care system."

Programme Manager, East Kent Health and Care Partnership

Community Engagement and Fundraising Activity

Each year, fundraising plays a vital role in enabling us to deliver and expand our services for Carers. The income generated through these efforts makes a significant contribution, allowing us to go beyond statutory provision, enhance existing support, and begin developing new services.

We continue to successfully diversify our income streams through trust fundraising and by building an engaged supporter base. Strengthening connections across East Kent remains a priority, and we are proud to have secured community support and partnerships with local businesses.

Highlights from our Community Fundraising include two Charity of the Year partnerships and nearly £9,000 raised through a Fire-walk event. During Carers Week, we also launched a weekly lottery to further engage supporters.

Despite a challenging environment, fundraising has enabled us to launch three new services this year: Carer Money Matters, Parent Carer Service, and a Health Equalities project focused on reaching under-represented Carers—each made possible through the generosity of our funders and donors. Without their support, we could not deliver the depth, diversity, or scale of services that Carers across East Kent rely on.

We extend our heartfelt thanks to all our funders, donors, and fundraisers, including the following whose contributions have been instrumental in our success.

- Colyer Fergusson Charitable Trust
- Charlotte Marshall Charitable Trust
- Kent Community Foundation
- R V Colman Charitable Trust
- Roger De Haan Charitable Trust
- The D'Oyly Carte Charitable Trust
- Social Enterprise Kent/ National Lottery Community Fund Health Equalities Community Fund
- Carers Trust

Carers' Support East Kent
(A company limited by guarantee)

Trustees' report (continued)
for the year ended 31 March 2025

Financial review

a. Going concern

The financial results for the year ended 31 March 2025 showed a surplus of £3,216, comprising an unrestricted deficit of £5,248 and a restricted surplus of £8,464, both after transfers.

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity 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.

b. Reserves policy

The Trustees review the reserves policy annually. The Trustees wish to maintain unrestricted reserves equal to between 3 and 6 months' core expenditure. This is to ensure adequate funds are available for the delivery of services, financial commitments and cashflow purposes and to provide for costs that might be incurred in the event of a cessation or the charity being unsuccessful in securing future contract funding.

Three to six months' core expenditure represents between approximately £450,000 and £900,000. This is covered by the general funds of £793,746. Two separately designated funds cover, respectively, the value of fixed assets, and a fund for activities to promote and support Carer health and wellbeing.

c. Principal funding

We are primarily funded through a contract with Kent County Council, which includes investment from NHS Kent and Medway, supplemented by grants from other funders, fundraising activity by CSEK and others and by generous individual donations.

Structure, governance and management

a. Constitution

Carers' Support East Kent is a company limited by guarantee, governed by its Memorandum and Articles of Association as amended by Special Resolution on 16th March 2017. It is registered as a charity with the Charity Commission.

b. Methods of appointment or election of Trustees

The management of the Charity is the responsibility of the Board of Trustees who are appointed and co-opted under the terms of the Articles of Association and are recruited from a wide range of backgrounds to ensure an appropriate mix of skills and experience.

c. Organisational structure and decision-making policies

The role of the Board of Trustees is to set the Charity's strategic direction, monitor the delivery of its objectives, uphold its values and governance and guide, advise and support the CEO, who is responsible for the day-to-day management decisions and leads the team towards achieving the Charity's vision and purpose.

Carers' Support East Kent
(A company limited by guarantee)

Trustees' report (continued)
for the year ended 31 March 2025

Structure, governance and management (continued)

d. Arrangements and Policies for the pay and remuneration of key management personnel

Carers' Support East Kent is committed to ensuring a proper balance between (i) paying our staff fairly, so that we attract and retain the best people for the job and (ii) careful management of our charity funds.

The Board of Trustees oversees proper administration of our pay policy, evaluates CEO/executive performance, and decides on any changes to pay of key personnel.

In determining its pay and remuneration levels, Trustees take account of the need to ensure value for money in respect of the use of public expenditure. This is balanced against the need to recruit and retain employees who are able to deliver high-quality services to Carers and the need to comply with pay-related legislation in relation to equal pay, national minimum wage and the national living wage.

e. Risk management

The Board of Trustees has in place a Risk Management Policy and a risk register to identify and manage the major risks to which the Charity is exposed: governance, regulatory, financial, external and operational. The review of the risks is undertaken by the Risk, Quality and Governance Committee and reported to the Board.

Where appropriate, systems or procedures have been established to mitigate the risks the Charity faces. Internal control risks are minimised by the implementation of procedures for the authorisation of all transactions and projects. Procedures are in place to ensure compliance with the health and safety of staff, volunteers, Carers and visitors. These procedures are periodically reviewed to ensure that they continue to meet the needs of the Charity.

A major risk to the Charity's longer-term financial sustainability has been the reliance on the Charity's main income source, a contract with Kent County Council. This is reflected in the Reserves Policy, referred to above, and a key element in the management of financial risk is a regular review of available liquid funds to settle debts as they fall due, regular liaison with the bank and active management of trade debtors and creditors' balances to ensure sufficient working capital by the Charity. The Charity has increased its fundraising and development activities.

Attention has also been focused on non-financial risks arising from the safeguarding of Carers and the people they care for, and the processing of information about those who use our services. These risks are managed by ensuring robust policies and procedures are in place, supported by regular training for staff, volunteers, and Trustees.

Safeguarding remains a priority, with clear reporting mechanisms and compliance checks to ensure adherence to statutory requirements and best practice standards.

In addition, fundraising activities present reputational and compliance risks, which are mitigated through adherence to the Fundraising Regulator's Code of Practice, transparent financial controls, and ethical fundraising practices. All fundraising initiatives are monitored to ensure they align with the charity's values and legal obligations, and Trustees receive regular updates on fundraising performance and associated risks.

Carers' Support East Kent
(A company limited by guarantee)

Trustees' report (continued)
for the year ended 31 March 2025

Plans for future periods

Our strategic themes continue to underpin our plans for the coming years. These themes guide our priorities and ensure we deliver meaningful impact for Carers and the wider community. The Board and Senior Leadership Team will focus on the following in 2024-2025

Quality

- Enhance our monitoring and quality framework to ensure services remain effective and responsive with a focus on demonstrating the impact of our work with and for Carers.
- Focus on working smarter, leveraging data and feedback to drive efficiency and excellence.

Development

- Build a stronger local community profile, increasing visibility and engagement.
- Improve awareness and accessibility for Carers, ensuring they know where and how to access support.

Working in Partnership

- Expand upon existing collaborations with statutory, voluntary, and community partners.
- Seek new opportunities for joint initiatives that amplify impact and share resources.

Advocacy

- Continue to raise the voice of Carers at local and regional forums.
- Maintain active representation in key groups and decision-making bodies to influence policy and practice.

Staff and Volunteers

- A review of our employee benefits and pension provision, and consider a change of pension provision and the implementation of a salary exchange scheme in 2024-2025.
- Strengthen volunteer engagement and recognition, ensuring they feel valued and supported.

Sustainability

- Diversify income streams to secure long-term financial stability.
- Explore innovative funding models and partnerships to reduce reliance on single sources.

Infrastructure

- Progress plans to secure an office location in the northern part of East Kent to improve accessibility for Carers.
- Ensure our physical spaces support staff wellbeing and operational efficiency.

Of specific note was the Board decision in July 2024, following significant market opportunity research, to move towards opening and operating a charity shop. The charity shop will generate income for the charity (unrestricted) and increase awareness of both the Charity and Carers, and deliver Social Value benefits within the local community. Completion on a leasehold property is imminent, the shop is due to open later in 2025 and the building will provide us with an additional office location in the northern part of East Kent.

Members' liability

The Members of the Charity guarantee to contribute an amount not exceeding £1 to the assets of the Charity in the event of winding up.

Carers' Support East Kent
(A company limited by guarantee)

Trustees' report (continued)
for the year ended 31 March 2025

Statement of Trustees' responsibilities

The Trustees (who are also the Directors of the Charity 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 Charity and of its income and application of resources, including its income and expenditure, 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 of the Charities SORP (FRS 102);
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

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

Disclosure of information to auditors

Each of the persons who are Trustees at the time when this Trustees' report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the Charity's auditors are unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the Charity's auditors are aware of that information.

Auditors

The auditor, Kreston Reeves Audit LLP, has indicated his willingness to continue in office. The designated Trustees will propose a motion reappointing the auditor at a meeting of the Trustees. The audit registration of Kreston Reeves LLP was transferred to Kreston Reeves Audit LLP on 6 October 2025. Kreston Reeves Audit LLP were formally appointed as auditor to the company on 6 October 2025.

Approved by order of the members of the board of Trustees and signed on their behalf by:



Mr C W Traylen
Chair of Trustees

Date: **16/12/25**

Carers' Support East Kent
(A company limited by guarantee)

Independent auditors' report to the Members of Carers' Support East Kent

Opinion

We have audited the financial statements of Carers' Support East Kent (the 'Charity') for the year ended 31 March 2025 which comprise the Statement of financial activities, the Balance sheet, the Statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the Charity's affairs as at 31 March 2025 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the Charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Carers' Support East Kent
(A company limited by guarantee)

Independent auditors' report to the Members of Carers' Support East Kent (continued)

Other information

The other information comprises the information included in the Annual report other than the financial statements and our Auditors' report thereon. The Trustees are responsible for the other information contained within the Annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements.
- the Trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the Charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' report.

We have nothing to report in respect of the following matters in relation to which Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Trustees' report and from the requirement to prepare a Strategic report.

Carers' Support East Kent
(A company limited by guarantee)

Independent auditors' report to the Members of Carers' Support East Kent (continued)

Responsibilities of trustees

As explained more fully in the Trustees' responsibilities statement, the Trustees (who are also the Directors of the Charity for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the Charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the Charity or to cease operations, or have no realistic alternative but to do so.

Auditors' responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Capability of the audit in detecting irregularities, including fraud

Based on our understanding of the charity and sector, and through discussion with the trustees and other management (as required by auditing standards), we identified that the principal risks of non-compliance with laws and regulations related to health and safety, data protection, safeguarding and employment law. We considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Charity Statement of Recommended Practice and other charity regulation. We communicated identified laws and regulations throughout our team and remained alert to any indications of non-compliance throughout the audit. We evaluated Trustees' and management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls) and determined the principal risks related to posting inappropriate journal entries and management bias in accounting estimates and judgemental areas of the financial statements. Audit procedures performed by the engagement team included:

- Discussions with management and assessment of known or suspected instances of non-compliance with laws and regulations (including health and safety) and fraud; and
- Assessment of identified fraud risk factors; and
- Challenging assumptions and judgements made by management in its significant accounting estimates; and
- Performing analytical procedures to identify any unusual or unexpected relationships, including related party transactions, that may indicate risks of material misstatement due to fraud; and
- Confirmation of related parties with management, and review of transactions throughout the period to identify any previously undisclosed transactions with related parties outside the normal course of business; and
- Reading minutes of meetings of those charged with governance; and
- Review of significant and unusual transactions; and
- Identifying and testing journal entries, in particular any manual entries made at the year end for financial statement preparation.

Carers' Support East Kent
(A company limited by guarantee)

Independent auditors' report to the Members of Carers' Support East Kent (continued)

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

As part of an audit in accordance with ISAs (UK), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion of the effectiveness of the Charity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Trustees.
- Conclude on the appropriateness of the Trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our Auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our Auditors' report. However, future events or conditions may cause the charitable company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

This report is made solely to the Charity's Trustees, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the Charity's Trustees those matters we are required to state to them in an Auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Charity and its Trustees, as a body, for our audit work, for this report, or for the opinions we have formed.

Kreston Reeves Audit LLP

Samantha Rouse FCCA DChA (Senior statutory auditor)

for and on behalf of
Kreston Reeves Audit LLP

Statutory Auditor

Chatham Maritime

Date: 17 December 2025

Carers' Support East Kent
(A company limited by guarantee)

**Statement of financial activities (incorporating income and expenditure account)
for the year ended 31 March 2025**

	Note	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income from:					
Donations and legacies	4	4,613	139,765	144,378	121,923
Charitable activities	5	1,882,288	-	1,882,288	1,663,138
Investments	6	50,843	-	50,843	41,981
Total income		1,937,744	139,765	2,077,509	1,827,042
Expenditure on:					
Charitable activities	7	1,944,505	129,788	2,074,293	1,840,226
Total expenditure		1,944,505	129,788	2,074,293	1,840,226
Net (expenditure)/income		(6,761)	9,977	3,216	(13,184)
Transfers between funds	15	1,513	(1,513)	-	-
Net movement in funds		(5,248)	8,464	3,216	(13,184)
Reconciliation of funds:					
Total funds brought forward		1,117,231	31,975	1,149,206	1,162,390
Net movement in funds		(5,248)	8,464	3,216	(13,184)
Total funds carried forward		1,111,983	40,439	1,152,422	1,149,206

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 23 to 38 form part of these financial statements.

Carers' Support East Kent
(A company limited by guarantee)
Registered number: 07213672

Balance sheet
as at 31 March 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	11	-	2,081
Current assets			
Debtors	12	192,715	68,265
Investments	13	989,319	1,227,980
Cash at bank and in hand		224,333	305,956
		<u>1,406,367</u>	<u>1,602,201</u>
Creditors: amounts falling due within one year	14	(253,945)	(455,076)
		<u>1,152,422</u>	<u>1,147,125</u>
Net current assets		<u>1,152,422</u>	<u>1,147,125</u>
Total net assets		<u><u>1,152,422</u></u>	<u><u>1,149,206</u></u>
Charity funds			
Restricted funds	15	40,439	31,975
Unrestricted funds	15	1,111,983	1,117,231
Total funds		<u><u>1,152,422</u></u>	<u><u>1,149,206</u></u>

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

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

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



Mr C W Traylen
Chair of Trustees

Date: **16/12/25**

The notes on pages 23 to 38 form part of these financial statements.

Carers' Support East Kent
(A company limited by guarantee)

Statement of cash flows
for the year ended 31 March 2025

	2025	2024
	£	£
Cash flows from operating activities		
Net cash used in operating activities (see note 17)	(371,127)	230,351
	<hr/>	<hr/>
Cash flows from investing activities		
Dividends, interests and rents from investments	50,843	41,981
	<hr/>	<hr/>
Net cash provided by investing activities	50,843	41,981
	<hr/>	<hr/>
Change in cash and cash equivalents in the year	(320,284)	272,332
Cash and cash equivalents at the beginning of the year	1,533,936	1,261,604
	<hr/>	<hr/>
Cash and cash equivalents at the end of the year (see note 19)	1,213,652	1,533,936
	<hr/> <hr/>	<hr/> <hr/>

The notes on pages 23 to 38 form part of these financial statements

Carers' Support East Kent
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2025

1. General information

Carers Support East Kent is a Charitable Company incorporated in England and Wales. The registered office is Innovation House, Discovery Park, Ramsgate Road, Sandwich, Kent, CT13 9ND. The principal activities of the Charity are to provide information and support to people caring for relatives or friends due to a physical or mental illness, disability, frailty or addiction.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Carers' Support East Kent 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.

The financial statements are presented in UK sterling, which is the Charity's functional currency, and rounded to the nearest pound.

2.2 Going concern

The Trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the Charity to continue as a going concern. The Trustees make this assessment in respect of a period of at least one year from the date of authorisation for issue of the financial statements and have concluded that the Charity has adequate resources to continue in operational existence for the foreseeable future and there are no material uncertainties about the Charity's ability to continue as a going concern, thus they continue to adopt the going concern basis of accounting in preparing the financial statements.

2.3 Income

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

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

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

Notes to the financial statements
for the year ended 31 March 2025

2. Accounting policies (continued)

2.4 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 on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

All expenditure is inclusive of irrecoverable VAT.

2.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.6 Taxation

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

2.7 Tangible fixed assets and depreciation

Tangible fixed assets costing £1,000 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives on the following bases:

Fixtures and fittings - 25% straight line basis.

2.8 Current asset investments

Current asset investments include cash or other short-term liquid investments with a short maturity of more than three months but less than one year, held for investment purposes.

2.9 Debtors

Trade and other debtors are recognised at the settlement amount. Prepayments are valued at the amount prepaid.

Notes to the financial statements
for the year ended 31 March 2025

2. Accounting policies (continued)

2.10 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.

2.11 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 Charity 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 in the Statement of financial activities as a finance cost.

2.12 Financial instruments

The Charity 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.

2.13 Operating leases

Rentals paid under operating leases are charged to the Statement of financial activities on a straight line basis over the lease term.

2.14 Pensions

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

2.15 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 Charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity 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.

Carers' Support East Kent
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2025

3. Critical accounting estimates and areas of judgement

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The Charity does not currently have any significant accounting estimates or areas of judgement.

4. Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Donations	1,613	1,625	3,238	10,675
Grants	3,000	138,140	141,140	111,248
	<u>4,613</u>	<u>139,765</u>	<u>144,378</u>	<u>121,923</u>
Total 2024	<u><u>16,775</u></u>	<u><u>105,148</u></u>	<u><u>121,923</u></u>	

5. Income from charitable activities

	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Contract income	1,882,288	1,882,288	1,663,138
	<u>1,882,288</u>	<u>1,882,288</u>	<u>1,663,138</u>
Total 2024	<u><u>1,663,138</u></u>	<u><u>1,663,138</u></u>	

6. Investment income

	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Deposit account interest	50,843	50,843	41,981
	<u>50,843</u>	<u>50,843</u>	<u>41,981</u>
Total 2024	<u><u>41,981</u></u>	<u><u>41,981</u></u>	

Carers' Support East Kent
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2025

7. Analysis of expenditure by activities

	Direct costs 2025 £	Grants payable 2025 £	Support costs 2025 £	Total funds 2025 £	Total funds 2024 £
Charitable activities	1,974,990	36,872	62,431	2,074,293	1,840,226
Total 2024	<u>1,756,091</u>	<u>27,712</u>	<u>56,423</u>	<u>1,840,226</u>	

Analysis of direct costs

	Activities 2025 £	Total funds 2025 £	Total funds 2024 £
Staff costs	1,156,716	1,156,716	1,093,726
Depreciation	2,081	2,081	3,635
Marketing	5,827	5,827	5,735
Premises expenses	39,230	39,230	34,419
Insurance	6,986	6,986	6,416
Office expenses	66,075	66,075	75,030
Sundry expenses	4,857	4,857	5,241
Loss on disposal of tangible fixed assets	-	-	1,565
Professional fees	24,320	24,320	18,049
Service delivery costs	668,898	668,898	487,607
Return of unspent funding	-	-	24,668
	<u>1,974,990</u>	<u>1,974,990</u>	<u>1,756,091</u>
Total 2024	<u>1,756,091</u>	<u>1,756,091</u>	

Carers' Support East Kent
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2025

7. Analysis of expenditure by activities (continued)

Analysis of support costs

	Activities 2025 £	Total funds 2025 £	Total funds 2024 £
Staff costs	54,431	54,431	49,183
Auditors' remuneration	8,000	8,000	7,240
	<u>62,431</u>	<u>62,431</u>	<u>56,423</u>
	<u>56,423</u>	<u>56,423</u>	
Total 2024	<u>56,423</u>	<u>56,423</u>	

8. Analysis of grants

	Grants to Individuals 2025 £	Total funds 2025 £	Total funds 2024 £
Grants payable	36,872	36,872	27,712
	<u>27,712</u>	<u>27,712</u>	
Total 2024	<u>27,712</u>	<u>27,712</u>	

Carers' Support East Kent
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2025

9. Staff costs

	2025	2024
	£	£
Wages and salaries	1,099,089	1,039,292
Social security costs	87,988	84,376
Pension costs	24,070	19,241
	<u>1,211,147</u>	<u>1,142,909</u>

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

	2025	2024
	No.	No.
	45	42
	<u>45</u>	<u>42</u>

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2025	2024
	No.	No.
In the band £60,001 - £70,000	1	1

During the year the Charity's key senior management personnel received remuneration and benefits, including employer's national insurance contributions, amounting to £131,610 (2024: £139,595).

10. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2024 - £NIL).

During the year ended 31 March 2025, no expenses were reimbursed or paid directly to any Trustee (2024: £61 to 1 Trustee).

Carers' Support East Kent
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2025

11. Tangible fixed assets

	Fixtures and fittings £
Cost or valuation	
At 1 April 2024	14,539
At 31 March 2025	14,539
Depreciation	
At 1 April 2024	12,458
Charge for the year	2,081
At 31 March 2025	14,539
Net book value	
At 31 March 2025	-
At 31 March 2024	2,081

12. Debtors

	2025 £	2024 £
Due within one year		
Trade debtors	177,588	15,835
Security deposits	3,865	3,413
Prepayments and accrued income	11,262	49,017
	192,715	68,265

13. Current asset investments

	2025 £	2024 £
Unlisted investments (liquid)	989,319	1,227,980

Carers' Support East Kent
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2025

14. Creditors: Amounts falling due within one year

	2025	2024
	£	£
Trade creditors	23,457	52,325
Other taxation and social security	73,246	81,049
Other creditors	-	24,668
Accruals	157,242	297,034
	253,945	455,076

Carers' Support East Kent
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2025

15. Statement of funds

Statement of funds - current year

	Balance at 1 April 2024 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2025 £
Unrestricted funds					
Designated funds					
Fixed Asset Fund	2,081	-	-	(2,081)	-
Carer Health & Wellbeing	360,736	-	(42,499)	-	318,237
	<u>362,817</u>	<u>-</u>	<u>(42,499)</u>	<u>(2,081)</u>	<u>318,237</u>
General funds					
Unrestricted Funds	754,414	1,937,744	(1,902,006)	3,594	793,746
Total Unrestricted funds	<u>1,117,231</u>	<u>1,937,744</u>	<u>(1,944,505)</u>	<u>1,513</u>	<u>1,111,983</u>
	Balance at 1 April 2024 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2025 £
Restricted funds					
Grants to Individuals	4,676	28,971	(29,018)	(3,771)	858
Time for Me	18,511	4,625	(20,567)	-	2,569
Other Immaterial Restricted Funds	8,788	25,612	(27,010)	-	7,390
Employment and Support Grants	-	653	(2,911)	2,258	-
Carer Money Matters	-	50,000	(42,675)	-	7,325
Parent Carer Service	-	20,000	(1,997)	-	18,003
SEK Health Equalities Community Fund	-	9,904	(5,610)	-	4,294
	<u>31,975</u>	<u>139,765</u>	<u>(129,788)</u>	<u>(1,513)</u>	<u>40,439</u>
Total of funds	<u><u>1,149,206</u></u>	<u><u>2,077,509</u></u>	<u><u>(2,074,293)</u></u>	<u><u>-</u></u>	<u><u>1,152,422</u></u>

Carers' Support East Kent
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2025

15. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 April 2023 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2024 £
Unrestricted funds					
Designated funds					
Fixed Asset Fund	7,281	-	(3,635)	(1,565)	2,081
Carer Health & Wellbeing	397,234	-	(36,498)	-	360,736
	<u>404,515</u>	<u>-</u>	<u>(40,133)</u>	<u>(1,565)</u>	<u>362,817</u>
General funds					
Unrestricted Funds	744,833	1,721,894	(1,713,739)	1,426	754,414
Total Unrestricted funds	<u>1,149,348</u>	<u>1,721,894</u>	<u>(1,753,872)</u>	<u>(139)</u>	<u>1,117,231</u>
	Balance at 1 April 2023 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2024 £
Restricted funds					
Grants to Individuals	4,629	28,324	(27,712)	(565)	4,676
Time for Me	3,569	22,500	(7,558)	-	18,511
Employment and Support Grants	-	11,717	(13,678)	1,961	-
Other Immaterial Restricted Funds	4,844	42,607	(37,406)	(1,257)	8,788
	<u>13,042</u>	<u>105,148</u>	<u>(86,354)</u>	<u>139</u>	<u>31,975</u>
Total of funds	<u><u>1,162,390</u></u>	<u><u>1,827,042</u></u>	<u><u>(1,840,226)</u></u>	<u><u>-</u></u>	<u><u>1,149,206</u></u>

Carers' Support East Kent
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2025

15. Statement of funds (continued)

Designated funds

Fixed asset fund - the fixed asset designated fund reflects the net book value of fixed assets and is updated annually.

Carer Health and Wellbeing - Funding for activity to promote and support Carer's health and wellbeing including practical support where a Carers' health and wellbeing is impacted by their caring role.

Restricted funds

Grants to Individuals - CSEK applies for grants to assist individual Carers where a need presents. Grants are provided for a specific purpose and paid either directly to the Carer for this purpose or in some cases are used to directly purchase the item/service identified in the grant application for the Carer.

Time for Me – funds to provide breaks, activities and replacement care for Carers. The grants included: Carers' Trust Carer Respite Support and Development Fund, The Lawson Trust, Kent Community Foundation Grassroots Carers, CSEK's Time for Me Fund 20th anniversary appeal; the Chapman Charitable Trust, D'Oyly Carte Charitable Trust, and the Colyer-Fergusson Charitable Trust. The funds were spent on activity provision, replacement care and staff support costs.

Employment and Support Grants - Government funds to provide support for employees. The grants included Access to Work, government grants to provide additional support for employees who have a health condition or disability. Funds were spent on equipment and training.

Parent Carer Service - A new two-year pilot programme funded by Colyer-Fergusson Charitable Trust for Parent Carers to increase knowledge, build resilience and reduce the impact of caring on East Kent families. Funds were spent on staff costs and project running costs and the project continues into 2025/2026.

Carer Money Matters - The Carer Money Matters programme is a national fuel poverty alleviation programme developed by the Carers Trust. The programme helps alleviate the financial pressures facing unpaid carers through energy safeguarding, energy efficiency advice and financial resilience support. CSEK are a local delivery partner for the programme and the funding is part of the Vulnerability and Carbon Monoxide Allowance (VCMA) from the UK's four Gas Distribution Networks. Funds were spent on staff costs and project running costs and the project continues into 2025/2026.

SEK Health Equalities Community Fund - Funding from Social Enterprise Kent's Health Equalities Community Fund to improve the health and wellbeing of Carers from underrepresented communities in Mid-Kent. Funds were spent on staff costs and project running costs and the project concludes in 2025/2026.

Other Immaterial Restricted Funds – a range of restricted grants to provide support consistent with the charity's objects.

Carers' Support East Kent
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2025

16. Summary of funds

Summary of funds - current year

	Balance at 1 April 2024 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2025 £
Designated funds	362,817	-	(42,499)	(2,081)	318,237
General funds	754,414	1,937,744	(1,902,006)	3,594	793,746
Restricted funds	31,975	139,765	(129,788)	(1,513)	40,439
	<u>1,149,206</u>	<u>2,077,509</u>	<u>(2,074,293)</u>	<u>-</u>	<u>1,152,422</u>

Summary of funds - prior year

	Balance at 1 April 2023 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2024 £
Designated funds	404,515	-	(40,133)	(1,565)	362,817
General funds	744,833	1,721,894	(1,713,739)	1,426	754,414
Restricted funds	13,042	105,148	(86,354)	139	31,975
	<u>1,162,390</u>	<u>1,827,042</u>	<u>(1,840,226)</u>	<u>-</u>	<u>1,149,206</u>

Carers' Support East Kent
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2025

17. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £
Current assets	1,365,928	40,439	1,406,367
Creditors due within one year	(253,945)	-	(253,945)
Total	<u>1,111,983</u>	<u>40,439</u>	<u>1,152,422</u>

Analysis of net assets between funds - prior year

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Tangible fixed assets	2,081	-	2,081
Current assets	1,570,226	31,975	1,602,201
Creditors due within one year	(455,076)	-	(455,076)
Total	<u>1,117,231</u>	<u>31,975</u>	<u>1,149,206</u>

Carers' Support East Kent
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2025

18. Reconciliation of net movement in funds to net cash flow from operating activities

	2025 £	2024 £
Net income/expenditure for the year (as per Statement of Financial Activities)	3,216	(13,184)
Adjustments for:		
Depreciation charges	2,081	3,635
Dividends, interests and rents from investments	(50,843)	(41,981)
Loss on the disposal of tangible fixed assets	-	1,565
Increase in debtors	(124,450)	(45,546)
(Decrease)/Increase in creditors	(201,131)	325,862
Net cash provided by/(used in) operating activities	(371,127)	230,351

19. Analysis of cash and cash equivalents

	2025 £	2024 £
Cash in hand	1,213,652	1,533,936
Total cash and cash equivalents	1,213,652	1,533,936

20. Analysis of changes in net debt

	At 1 April 2024 £	Cash flows £	At 31 March 2025 £
Cash at bank and in hand	305,956	(81,623)	224,333
Short-term cash deposits	1,227,980	(238,661)	989,319
	1,533,936	(320,284)	1,213,652

Carers' Support East Kent
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2025

21. Pension commitments

The Charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the Charity in an independently administered fund. The pension cost charge represents contributions payable by the Charity to the fund and amounted to £24,070 (2024: £19,241) in the financial year. There were no contributions payable at the year end (2024: £NIL).

22. Operating lease commitments

At 31 March 2025 the Charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2025	2024
	£	£
Not later than 1 year	40,203	34,125
Later than 1 year and not later than 5 years	98,000	-
	138,203	34,125

23. Related party transactions

The Charity has not entered into any related party transactions (2024: £Nil) and has no balances outstanding with any related parties at the Balance sheet date (2024: £Nil).

CARERS' SUPPORT EAST KENT

England & Wales - Charity number 1136904

Accounts

Registered number: 07213672
Charity number: 1136904

Carers' Support East Kent
(A company limited by guarantee)

Trustees' report and financial statements
for the year ended 31 March 2024

Carers' Support East Kent
(A company limited by guarantee)

Contents

	Page
Reference and administrative details of the Charity, its Trustees and Advisers	1 - 2
Trustees' report	3 - 10
Independent auditors' report on the financial statements	11 - 14
Statement of financial activities	15
Balance sheet	16
Statement of cash flows	17
Notes to the financial statements	18 - 33

Carers' Support East Kent
(A company limited by guarantee)

**Reference and administrative details of the Charity, its Trustees and Advisers
for the year ended 31 March 2024**

Trustees

Mr R Pasha (resigned 14 March 2024)
Ms C D Ramsay
Mr A Blackman
Mr M D Frier
Mr C W Traylen, Chair
Mrs E K Draper
Ms B J Frean (resigned 22 April 2024)
Mr A Ullman
Ms G Roberts (resigned 6 November 2023)

Company registered number

07213672

Charity registered number

1136904

Registered office

Innovation House
Discovery Park
Ramsgate Road
Sandwich
Kent
CT13 9ND

Chief executive officer

Ms J Attwell

Carers' Support East Kent
(A company limited by guarantee)

Reference and administrative details of the Charity, its Trustees and Advisers (continued)
for the year ended 31 March 2024

Independent auditors

Kreston Reeves LLP
Chartered Accountants
Statutory Auditor
Montague Place
Quayside
Chatham Maritime
Chatham
Kent
ME4 4QU

Bankers

HSBC Bank PLC
71 High Street
Deal
Kent
CT14 6EH

Flagstone
1st Floor, Clareville House
26 - 27 Oxenden Street
London
SW1Y 4EL

Carers' Support East Kent
(A company limited by guarantee)

Trustees' report
for the year ended 31 March 2024

The Trustees present their annual report together with the audited financial statements of the Charity for the year from 1 April 2023 to 31 March 2024. The Annual report serves the purposes of both a Trustees' report and a Directors' report under company law. The Trustees confirm that the Annual report and financial statements of the Charitable Company comply with the current statutory requirements, the requirements of the Charitable 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 (FRS102) (effective 1 January 2019).

Since the Charitable Company qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Objectives and activities

a. Policies and objectives

The principal activity of the Charity is to provide Carers with the information and support they need. Our services are available to people looking after a relative or friend, who due to physical or mental illness, age related difficulties, disability or addiction, cannot manage without their support.

The Charity's objects as stated in its Articles of Association are as follows:

To raise awareness of and provide information and support to meet the needs of Carers. A Carer being someone who cares for a family member or friend who is ill, disabled or who has mental health or addiction problems and, to provide support services to meet the needs of those who are ill, disabled or who have mental health or addiction problems.

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, including the guidance 'Public benefit: running a charity (PB2)'.

Achievements and performance

a. Review of activities

Carers' Support East Kent's mission is to raise awareness of Carers and provide them with the information and support they need.

We promote the needs of Carers to statutory agencies, voluntary organisations and the wider public and aim to ensure Carers are consulted on issues that matter to them locally and nationally.

Our services are available to people looking after a relative or friend, who due to physical or mental illness, age related difficulties, disability, or an addiction, cannot manage without their support.

Our team consider each individual Carer's needs, strengths and aspirations and work with Carers towards the outcomes that matter to them.

We provide information about rights, entitlements and support available, support groups and social/wellbeing activities, access to equipment, individual grants and practical support for Carers. We also carry out statutory Carer Assessments and reviews on behalf of Kent County Council and where eligible administer Carer Direct Payments.

100% of Carers completing a Personal Outcome Questionnaire reported they would be likely or extremely likely to recommend our service to friends or family

100% of Carers completing a Personal Outcome Questionnaire reported that the service supported them to meet their personal goals.

Carers' Support East Kent **(A company limited by guarantee)**

Trustees' report (continued) **for the year ended 31 March 2024**

Achievements and performance (continued)

We are a network partner of Carers Trust, and an affiliate member of Carers UK, both influential national charities working and campaigning to improve the lives of Carers. Carers' Support East Kent actively engage in research and support national campaigns.

Campaigns in 2023 - 2024

We are members of The Carer Poverty Coalition, made up of over 130 national and local organisations collectively campaigning to:

- End poverty amongst carers by advocating for policy change that adequately values, recognises and supports unpaid carers.
- Reform the benefits system to better support carers financially in the short and long term
- Bring in better systems to support carers to continue with paid work
- Build awareness of carer poverty and the impact of the cost-of-living crisis on unpaid carers with Government, parliamentarians, decision makers and the general public

Carers' Support East Kent has been a signatory to open letters sent by the Coalition to the chancellor urging them to provide more targeted financial support for unpaid Carers.

The Theme of Carer's Right's Day 2023 was Your rights: today, tomorrow and in the future. Carers' Support East Kent launched their Carer Friendly Employer Training programme, to raise awareness of the importance of supporting Carers in the workplace and to support Employers to prepare for the Carer's Leave Act ahead of legislation coming into force in April 2024.

We have worked with East Kent University Foundation Hospital Trust and Kent Community Health Foundation Trust to support development a range of workplace support for employees who are Carers. 1 in 3 NHS employees are Carers, according to NHS England.

Working as part of the Integrated Care System in East Kent

The Kent and Medway Integrated Care System is a partnership of organisations that come together to plan and deliver joined up health and care services to improve the lives of people across Kent and Medway.

The integrated care system is a broad partnership including NHS, council and voluntary sector organisations working together at different levels of the system.

Working together our aim is to:

- improve outcomes in population health and healthcare
- tackle inequalities in outcomes, experience and access
- enhance productivity and value for money
- support broader social and economic development.

Alongside leaders of NHS Kent and Medway, Kent County Council and Medway Council and other partners CSEK have pledged to work together to reduce inequalities and improve outcomes for citizens of Kent, with our focus on Carers and the people they support in East Kent.

Our CEO is an active member of the East Kent VCSE Alliance and a representative on the East Kent Health and Care Partnership Population Health Management Group, raising awareness of Carers and working collaboratively with system partners to improve outcomes for Carers.

Cost of Living Crisis

Caring already comes with additional costs that can have a significant impact on carers' finances, and many carers suffer financial hardship as a direct result of the care they provide.

Carers' Support East Kent
(A company limited by guarantee)

Trustees' report (continued)
for the year ended 31 March 2024

Achievements and performance (continued)

Carers are being disproportionately impacted by the cost-of-living crisis. Many are extremely worried about managing their costs and many are using their own income or savings to cover the cost of care, equipment or products for the person they care for. Carer's Allowance is the lowest benefit of its kind, at just £76.75, rising to £81.90 per week in April 2024. Many are trying to find ways of saving money, but this is difficult for those who need to use life-saving equipment or ensure the person they care for is kept warm and well fed.

Through these challenging times we continue to share information with Carers about financial support available and connect Carers with organisations that can help with maximising benefits, support with energy costs, staying warm and well and access to food such as: Household Support Fund, UK Power Networks, Community Navigation (Connect Well East Kent), Priority Services Register, Citizens Advice Bureau, Disability Assist, Turn 2 U hardship grants, Pocket Power, Foodbanks.

"This is our last week at the food bank, thank you so much it has been so helpful, we are so grateful for the visits. CSEK have been able to arrange a further 8 weeks of food parcels. Thank you so much, you are all so kind and thoughtful I really appreciate it and hope to be able to give back at some point in the future."

Carer Advisory Group

CSEK have a Carer Involvement Strategy, co-designed with Carers which sets out our commitment to involving Carers. A recommendation from the strategy was to set up a Carers Advisory Group (CAG) which is now active. The CAG provides advice to our Leadership team and Board; it is a functional and representative forum for developing steps towards increased co-production, participation, and change.

Community Navigation for Carers

Community Navigation for Carers is a service commissioned by Kent County Council to support Carers aged 16 and over caring for an adult. The service provides information and support (including signposting and referral to other services and support) for Carers, Statutory Carer Assessment (including reviews) and a Carers Hospital Service. We have dedicated team members supporting Young Adult Carers and those caring for someone living with a mental health condition.

5389 Carers benefitted from Community Navigation for Carers in the year 2023-2024

"My caring role changed my life and I lost who I was, my usual confident self just disappeared. When my caring was full on you were always there for me. You always listened and were never judgemental, even though sometimes I thought and must have sounded like I was losing myself completely. The classes you provided were invaluable and allowed me to mix and talk to other carers, swapping stories, laughing, and making friends. Climbing back to being me has been a slow process, I'm a different person. But I shall always be grateful for the help and support I received and still receive with your ongoing classes. Knowing you are there makes me feel better. Thank you for always being caring, supportive, knowledgeable, and very approachable. Thank you",

"It can sometimes be very lonely being a Carer and even those closest to you do not realise the impact it has on your life. It was really good to speak to someone who understands the situation I am in and can offer practical and helpful advice."

"It [Carer Assessment] has led to help for me, both in the form of someone to sit with my husband and also with the arrangement help for relaxation. This has helped enormously with coping with my caring role. [Carer Support Coordinator] has been a mine of information, and both [Carer Support Coordinator & colleagues] have sat and listened to me and my daughter, proffered suggestions and signposted other assistance that we didn't know about. A brilliant service, and thank you so much to your team members, you have had a huge positive impact on my life."

Carers' Support East Kent
(A company limited by guarantee)

Trustees' report (continued)
for the year ended 31 March 2024

Achievements and performance (continued)

Time for Me

The impact of caring on health and wellbeing is well evidenced and breaks from caring support health and wellbeing.

Carers UK State of Caring survey – 47% of Carers said they needed more breaks or time off from caring, with 61% of Carers saying that taking regular breaks from caring would be a challenge. A break from caring means something different to each individual.

Our Time for Me programme offers a variety of breaks for Carers in East Kent. This year the programme was generously supported by the 3H Foundation, Colyer Ferguson and D'Oyly Carte Charitable Trusts and delivery is supported by our dedicated team of staff and volunteers.

A range of short breaks, wellbeing activities and social opportunities have been available to Carers in East Kent throughout 2023-24. Where possible/if needed replacement care is provided to enable the Carer to have a break knowing the person they care for is being supported in their absence.

Examples have included:

Spa Days

Complementary spa day packages and a 2 course lunch at Eastwell Manor near Ashford for 12 Carers each month, with Carers entering a monthly prize draw to be in with a chance of winning a break.

"The spa-day at Champney's was such a wonderful treat, thank you so much for enabling it!"

The time went very quickly... highlights - being able to share/compare histories and experiences in a very relaxed environment, swimming outside in the heated pool (we luckily caught the sun before it rained) and being served a delicious, healthy lunch.

In-between meeting up for meals and swimming, we had plenty of luxury time just doing our own thing. Some went for a walk, did stretching classes and enjoyed the relaxation rooms.

What a luxury to feel stress-free and relaxed."

Festive Lunches

156 Carers attended Festive lunches across East Kent in nine locations. One of the nine festive lunches brought together Young Adult Carers (aged 16 – 24).

Meeting other Carers in a social setting and sharing an experience provides a break from caring and an opportunity to connect with others, with many going on to form long-lasting connections and friendships.

"I'd just like to take this opportunity to thank you and the team for arranging the meal. I was met by your volunteer, who made me feel welcome straight away as I didn't know anyone. But after 3 hours, I'd met three other people who shared their experiences. Fantastic afternoon with much needed laughter. "

"I just wanted to say thank you very much for the very enjoyable Carers Christmas Lunch yesterday. The restaurant was in a lovely setting and was very homely and welcoming. We were met by the volunteer, who introduced themselves and kept us informed at all stages. It was lovely to catch up with old friends and also take the opportunity to make new friends and share experiences."

Carers' Support East Kent
(A company limited by guarantee)

Trustees' report (continued)
for the year ended 31 March 2024

Achievements and performance (continued)

Carefree breaks

We are a referral partner of Carefree breaks, a charity bringing together business and social sectors to donate accommodation to support the needs of unpaid Carers. Hospitality partners donate accommodation and Carers can book up to two days in a hotel of their choice from the Carefree breaks website, with breakfast for the Carers and a family member/friend (not the person they care for). There is a £33 admin fee for each booking, this year through the Time For Me programme has enabled Carers in East Kent to access Carefree breaks without needing to pay the admin fee.

Grants for Carers

In the year 2023-24 we secured just over £28,000 of individual grants for Carers from charitable sources to support financial hardship, household expenses, equipment & furniture, driving lessons, wellbeing, educational & employment support and breaks.

"Thanks to the grant I was able to buy a gym membership. This allowed me to spend time swimming, running and using the cycle equipment, something I would never have dreamed of having access to. In my year at the gym I learned to swim and I can now swim 1,000 metres non-stop. Thanks to this grant I was able to spend a little time each day focusing on a goal I wanted to achieve – a Triathlon – and I smiled all the way through. I am very grateful for the support this grant gave me and I found exercise to be a great distraction and allowed me to spend some time doing something I am passionate about. It improved my mental and physical health. Thank you!"

'I care for my husband fulltime, and this money will help me to get away with my sister. Thank you very much, this will help, massively towards my little break away in the new year, I am very grateful for the grant. Thank you'

Community Engagement and Fundraising Activity

We have been engaging with community groups, organisations and businesses across East Kent and thank all who have supported us over the past year, working together to raise awareness of Carers. We are grateful for all donations and support received and to those who adopted us as their Charity of the Year.

Our two awareness and fundraising campaigns in 2023-24 were Go Colourful for Carers in Carers Week and 12 days of Caring at Christmas.

Financial review

a. Going concern

The financial results for the year ended 31 March 2024 showed a deficit of £13,184 comprising an unrestricted deficit of £32,117 and a restricted surplus of £18,933 both after transfers.

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity 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.

Carers' Support East Kent
(A company limited by guarantee)

Trustees' report (continued)
for the year ended 31 March 2024

b. Reserves policy

The Trustees review the reserves policy annually. The Trustees wish to maintain unrestricted reserves equal to between 3 and 6 months' core expenditure. This is to ensure adequate funds are available for the delivery of services, financial commitments and cashflow purposes and to provide for costs that might be incurred in the event of a cessation or the charity being unsuccessful in securing future contract funding.

Three to six months' core expenditure represents between approximately £450,000 and £900,000. This is covered by the general funds of £754,414.

Two separately designated funds cover, respectively, the value of fixed assets, and a fund for activity to promote and support Carer health and wellbeing.

We are primarily funded through a contract with Kent County Council which includes investment from NHS Kent and Medway supplemented by grants from other funders, fundraising activity by CSEK and others and by generous individual donations.

Structure, governance and management

a. Constitution

Carers' Support East Kent is a company limited by guarantee, governed by its Memorandum and Articles of Association as amended by Special Resolution on 16th March 2017. It is registered as a charity with the Charity Commission.

b. Methods of appointment or election of Trustees

The management of the Charity is the responsibility of the Board of Trustees who are appointed and co-opted under the terms of the Articles of Association and are recruited from a wide range of backgrounds to ensure an appropriate mix of skills and experience.

c. Organisational structure and decision-making policies

The role of the Board of Trustees is to set the Charity's strategic direction, monitor the delivery of its objectives, uphold its values and governance and guide, advise and support the CEO, who is responsible for the day-to-day management decisions and leads the team towards achieving the Charity's vision and purpose.

d. Arrangements and Policies for the pay and remuneration of key management personnel

Carers' Support East Kent is committed to ensuring a proper balance between (i) paying our staff fairly, so that we attract and retain the best people for the job and (ii) careful management of our charity funds.

The Board of Trustees oversees proper administration of our pay policy, evaluates CEO/executive performance, and decides on any changes to pay of key personnel.

In determining its pay and remuneration levels, Trustees take account of the need to ensure value for money in respect of the use of public expenditure. This is balanced against the need to recruit and retain employees who are able to deliver high quality services to Carers and the need to comply with pay related legislation in relation to equal pay, national minimum wage and the national living wage.

Carers' Support East Kent
(A company limited by guarantee)

Trustees' report (continued)
for the year ended 31 March 2024

Structure, governance and management (continued)

e. Risk management

The Board of Trustees has in place a Risk Management Policy and a risk register to identify and manage the major risks to which the Charity is exposed; governance, regulatory, financial and operational. The review of the risks is a standing item on the agenda of Board and Committee meetings.

Where appropriate, systems or procedures have been established to mitigate the risks the Charity faces. 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, Carers and visitors. These procedures are periodically reviewed to ensure that they continue to meet the needs of the Charity.

A major risk to the Charity's longer-term financial sustainability is the reliance on the Charity's main income source, a contract with Kent County Council. This is reflected in the Reserves Policy, referred to above, and a key element in the management of financial risk is a regular review of available liquid funds to settle debts as they fall due, regular liaison with the bank and active management of trade debtors and creditors balances to ensure sufficient working capital by the Charity. The Charity has and continues to invest in its fundraising and development activities.

Attention has also been focused on non-financial risks arising from the safeguarding of Carers and the people they care for and the processing of information about those who use our services. These risks are managed by ensuring policies and procedures in place, through training of staff, volunteers and Trustees.

Plans for future periods

The Board and Senior Leadership Team focus will be on stabilising the organisation, its workforce and services post-pandemic with a focus on sustainability and development.

Our Strategic Themes will underpin this work.

Quality
Development
Working in Partnership
Advocacy
Staff and Volunteers
Sustainability
Infrastructure

Members' liability

The Members of the Charity guarantee to contribute an amount not exceeding £1 to the assets of the Charity in the event of winding up.

Carers' Support East Kent
(A company limited by guarantee)

Trustees' report (continued)
for the year ended 31 March 2024

Statement of Trustees' responsibilities

The Trustees (who are also the Directors of the Charity 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 Charity and of its income and application of resources, including its income and expenditure, 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 of the Charities SORP (FRS 102);
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

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

Disclosure of information to auditors

Each of the persons who are Trustees at the time when this Trustees' report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the Charity's auditors are unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the Charity's auditors are aware of that information.

Auditors

The auditors, Kreston Reeves LLP, have indicated their willingness to continue in office. The designated Trustees will propose a motion reappointing the auditors at a meeting of the Trustees.

Approved by order of the members of the Board of Trustees on
on their behalf by:

and signed



21/8/24

Mr C W Traylen
Chair of Trustees

Carers' Support East Kent
(A company limited by guarantee)

Independent auditors' report to the Members of Carers' Support East Kent

Opinion

We have audited the financial statements of Carers' Support East Kent (the 'Charity') for the year ended 31 March 2024 which comprise the Statement of financial activities, the Balance sheet, the Statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the Charity's affairs as at 31 March 2024 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the Charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Carers' Support East Kent
(A company limited by guarantee)

Independent auditors' report to the Members of Carers' Support East Kent (continued)

Other information

The other information comprises the information included in the Annual report other than the financial statements and our Auditors' report thereon. The Trustees are responsible for the other information contained within the Annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements.
- the Trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the Charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' report.

We have nothing to report in respect of the following matters in relation to which Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Trustees' report and from the requirement to prepare a Strategic report.

Carers' Support East Kent
(A company limited by guarantee)

Independent auditors' report to the Members of Carers' Support East Kent (continued)

Responsibilities of trustees

As explained more fully in the Trustees' responsibilities statement, the Trustees (who are also the Directors of the Charity for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the Charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the Charity or to cease operations, or have no realistic alternative but to do so.

Auditors' responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- Discussions with management and assessment of known or suspected instances of non-compliance with laws and regulations (including health and safety) and fraud; and
- Assessment of identified fraud risk factors; and
- Challenging assumptions and judgements made by management in its significant accounting estimates; and
- Performing analytical procedures to identify any unusual or unexpected relationships, including related party transactions, that may indicate risks of material misstatement due to fraud; and
- Confirmation of related parties with management, and review of transactions throughout the period to identify any previously undisclosed transactions with related parties outside the normal course of business; and
- Reading minutes of meetings of those charged with governance; and
- Review of significant and unusual transactions; and
- Identifying and testing journal entries, in particular any manual entries made at the year end for financial statement preparation.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

As part of an audit in accordance with ISAs (UK), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Carers' Support East Kent
(A company limited by guarantee)

Independent auditors' report to the Members of Carers' Support East Kent (continued)

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion of the effectiveness of the Charity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Trustees.
- Conclude on the appropriateness of the Trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our Auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our Auditors' report. However, future events or conditions may cause the charitable company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

This report is made solely to the Charity's Trustees, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the Charity's Trustees those matters we are required to state to them in an Auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Charity and its Trustees, as a body, for our audit work, for this report, or for the opinions we have formed.



Samantha Rouse FCCA DChA (Senior statutory auditor)

for and on behalf of
Kreston Reeves LLP

Chartered Accountants
Statutory Auditor

Chatham Maritime

Date: 21 August 2024

Carers' Support East Kent
(A company limited by guarantee)

**Statement of financial activities (incorporating income and expenditure account)
for the year ended 31 March 2024**

	Note	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income from:					
Donations and legacies	4	16,775	105,148	121,923	53,215
Charitable activities	5	1,663,138	-	1,663,138	1,884,385
Investments	6	41,981	-	41,981	12,036
Total income		1,721,894	105,148	1,827,042	1,949,636
Expenditure on:					
Charitable activities		1,753,872	86,354	1,840,226	2,170,418
Total expenditure		1,753,872	86,354	1,840,226	2,170,418
Net (expenditure)/income		(31,978)	18,794	(13,184)	(220,782)
Transfers between funds	14	(139)	139	-	-
Net movement in funds		(32,117)	18,933	(13,184)	(220,782)
Reconciliation of funds:					
Total funds brought forward		1,149,348	13,042	1,162,390	1,383,172
Net movement in funds		(32,117)	18,933	(13,184)	(220,782)
Total funds carried forward		1,117,231	31,975	1,149,206	1,162,390

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 18 to 33 form part of these financial statements.

Carers' Support East Kent
(A company limited by guarantee)
Registered number: 07213672

Balance sheet
as at 31 March 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	11	2,081	7,281
Current assets			
Debtors	12	68,265	22,719
Investments		1,227,980	953,054
Cash at bank and in hand		305,956	308,550
		<u>1,602,201</u>	<u>1,284,323</u>
Creditors: amounts falling due within one year	13	(455,076)	(129,214)
		<u>1,147,125</u>	<u>1,155,109</u>
Net current assets		<u>1,147,125</u>	<u>1,155,109</u>
Total net assets		<u>1,149,206</u>	<u>1,162,390</u>
Charity funds			
Restricted funds	14	31,975	13,042
Unrestricted funds	14	1,117,231	1,149,348
		<u>1,149,206</u>	<u>1,162,390</u>
Total funds		<u>1,149,206</u>	<u>1,162,390</u>

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

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

The financial statements were approved and authorised for issue by the Trustees on _____ and signed on their behalf by:

 21/8/24

Mr C W Traylen
Chair of Trustees

The notes on pages 18 to 33 form part of these financial statements.

Carers' Support East Kent
(A company limited by guarantee)

Statement of cash flows
for the year ended 31 March 2024

	2024	2023
	£	£
Cash flows from operating activities		
Net cash used in operating activities (see note 18)	230,351	(185,398)
	<hr/>	<hr/>
Cash flows from investing activities		
Dividends, interests and rents from investments	41,981	12,036
	<hr/>	<hr/>
Net cash provided by investing activities	41,981	12,036
	<hr/>	<hr/>
Change in cash and cash equivalents in the year	272,332	(173,362)
Cash and cash equivalents at the beginning of the year	1,261,604	1,434,966
	<hr/>	<hr/>
Cash and cash equivalents at the end of the year (see note 19)	1,533,936	1,261,604
	<hr/> <hr/>	<hr/> <hr/>

The notes on pages 18 to 33 form part of these financial statements

Carers' Support East Kent
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2024

1. General information

Carers Support East Kent is a Charitable Company incorporated in England and Wales. The registered office is Innovation House, Discovery Park, Ramsgate Road, Sandwich, Kent, CT13 9ND. The principal activities of the Charity are to provide information and support to people caring for relatives or friends due to a physical or mental illness, disability, frailty or addiction.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Carers' Support East Kent 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.

The financial statements are presented in UK sterling, which is the Charity's functional currency, and rounded to the nearest pound.

2.2 Going concern

The Trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the Charity to continue as a going concern. The Trustees make this assessment in respect of a period of at least one year from the date of authorisation for issue of the financial statements and have concluded that the Charity has adequate resources to continue in operational existence for the foreseeable future and there are no material uncertainties about the Charity's ability to continue as a going concern, thus they continue to adopt the going concern basis of accounting in preparing the financial statements.

2.3 Income

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

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

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

Notes to the financial statements
for the year ended 31 March 2024

2. Accounting policies (continued)

2.4 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 on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

All expenditure is inclusive of irrecoverable VAT.

2.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.6 Taxation

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

2.7 Tangible fixed assets and depreciation

Tangible fixed assets costing £1,000 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives on the following bases:

Fixtures and fittings - 25% straight line basis.

2.8 Debtors

Trade and other debtors are recognised at the settlement amount. Prepayments are valued at the amount prepaid.

2.9 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.

Carers' Support East Kent
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2024

2. Accounting policies (continued)

2.10 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 Charity 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 in the Statement of financial activities as a finance cost.

2.11 Financial instruments

The Charity 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.

2.12 Operating leases

Rentals paid under operating leases are charged to the Statement of financial activities on a straight line basis over the lease term.

2.13 Pensions

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

2.14 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 Charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity 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.

3. Critical accounting estimates and areas of judgement

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The Charity does not currently have any significant accounting estimates or areas of judgement.

Carers' Support East Kent
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2024

4. Income from donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Donations	5,574	5,101	10,675	6,242
Grants	11,201	100,047	111,248	46,973
	<u>16,775</u>	<u>105,148</u>	<u>121,923</u>	<u>53,215</u>
Total 2023	<u>6,492</u>	<u>46,723</u>	<u>53,215</u>	

5. Income from charitable activities

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Contract income	1,663,138	-	1,663,138	1,884,385
Total 2023	<u>1,876,876</u>	<u>7,509</u>	<u>1,884,385</u>	

6. Investment income

	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Deposit account interest	41,981	41,981	12,036
Total 2023	<u>12,036</u>	<u>12,036</u>	

Carers' Support East Kent
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2024

7. Analysis of expenditure by activities

	Direct costs 2024 £	Grants payable 2024 £	Support costs 2024 £	Total funds 2024 £	Total funds 2023 £
Charitable activities	1,756,091	27,712	56,423	1,840,226	2,170,418
Total 2023	<u>2,089,734</u>	<u>21,815</u>	<u>58,869</u>	<u>2,170,418</u>	

Analysis of direct costs

	Activities 2024 £	Total funds 2024 £	Total funds 2023 £
Staff costs	1,093,726	1,093,726	1,194,868
Depreciation	3,635	3,635	5,073
Marketing	5,735	5,735	5,966
Premises expenses	34,419	34,419	54,485
Insurance	6,416	6,416	5,912
Office expenses	75,030	75,030	73,485
Sundry expenses	5,241	5,241	5,603
Loss on disposal of tangible fixed assets	1,565	1,565	12,120
Professional fees	18,049	18,049	30,739
Service delivery costs	487,607	487,607	389,537
Return of unspent funding	24,668	24,668	311,946
	<u>1,756,091</u>	<u>1,756,091</u>	<u>2,089,734</u>
Total 2023	<u>2,089,734</u>	<u>2,089,734</u>	

Carers' Support East Kent
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2024

7. Analysis of expenditure by activities (continued)

Analysis of support costs

	Activities 2024 £	Total funds 2024 £	Total funds 2023 £
Staff costs	49,183	49,183	51,098
Accountancy fees	-	-	1,291
Auditors' remuneration	7,240	7,240	6,480
	<u>56,423</u>	<u>56,423</u>	<u>58,869</u>
Total 2023	<u>58,869</u>	<u>58,869</u>	

8. Analysis of grants

	Grants to Individuals 2024 £	Total funds 2024 £	Total funds 2023 £
Grants payable	27,712	27,712	21,815
Total 2023	<u>21,815</u>	<u>21,815</u>	

Carers' Support East Kent
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2024

9. Staff costs

	2024	2023
	£	£
Wages and salaries	1,039,292	1,139,939
Social security costs	84,376	85,903
Pension costs	19,241	20,124
	<u>1,142,909</u>	<u>1,245,966</u>

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

	2024	2023
	No.	No.
	42	46
	<u>42</u>	<u>46</u>

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2024	2023
	No.	No.
In the band £60,001 - £70,000	1	1

During the year the Charity's key senior management personnel received remuneration and benefits, including employer's national insurance contributions, amounting to £139,595 (2023: £152,100).

10. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2023 - £NIL).

During the year ended 31 March 2024, expenses totalling £61 were reimbursed or paid directly to 1 Trustee (2023: £478 to 3 Trustees).

Carers' Support East Kent
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2024

11. Tangible fixed assets

	Fixtures and fittings £
Cost or valuation	
At 1 April 2023	20,290
Disposals	(5,751)
At 31 March 2024	14,539
Depreciation	
At 1 April 2023	13,009
Charge for the year	3,635
On disposals	(4,186)
At 31 March 2024	12,458
Net book value	
At 31 March 2024	2,081
At 31 March 2023	7,281

12. Debtors

	2024 £	2023 £
Due within one year		
Trade debtors	15,835	-
Security deposits	3,413	2,052
Prepayments and accrued income	49,017	20,667
	68,265	22,719

Carers' Support East Kent
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2024

13. Creditors: Amounts falling due within one year

	2024	2023
	£	£
Trade creditors	52,325	28,647
Other taxation and social security	81,049	76,867
Other creditors	24,668	-
Accruals	297,034	23,700
	<hr/> 455,076 <hr/>	<hr/> 129,214 <hr/>

Carers' Support East Kent
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2024

14. Statement of funds

Statement of funds - current year

	Balance at 1 April 2023 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2024 £
Unrestricted funds					
Designated funds					
Fixed Asset Fund	7,281	-	(3,635)	(1,565)	2,081
Carer Health & Wellbeing	397,234	-	(36,498)	-	360,736
	<u>404,515</u>	<u>-</u>	<u>(40,133)</u>	<u>(1,565)</u>	<u>362,817</u>
General funds					
Unrestricted Funds	744,833	1,721,894	(1,713,739)	1,426	754,414
Total Unrestricted funds	<u>1,149,348</u>	<u>1,721,894</u>	<u>(1,753,872)</u>	<u>(139)</u>	<u>1,117,231</u>
Restricted funds					
Grants to Individuals	4,629	28,324	(27,712)	(565)	4,676
Time for Me Carers' Breaks	3,569	22,500	(7,558)	-	18,511
Employment and Support Grants	-	11,717	(13,678)	1,961	-
Other Immaterial Restricted Funds	4,844	42,607	(37,406)	(1,257)	8,788
	<u>13,042</u>	<u>105,148</u>	<u>(86,354)</u>	<u>139</u>	<u>31,975</u>
Total of funds	<u><u>1,162,390</u></u>	<u><u>1,827,042</u></u>	<u><u>(1,840,226)</u></u>	<u><u>-</u></u>	<u><u>1,149,206</u></u>

Carers' Support East Kent
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2024

14. Statement of funds (continued)

Statement of funds - prior year

	As restated Balance at 1 April 2021 £	Income £	Expenditure £	Transfers in/out £	As restated Balance at 31 March 2022 £
Unrestricted funds					
Designated funds					
Fixed Asset Fund	24,474	-	(5,073)	(12,120)	7,281
Carer Health & Wellbeing	46,528	-	(31,186)	381,892	397,234
Community Navigator for Carers Contract Provision	250,000	-	-	(250,000)	-
	<u>321,002</u>	<u>-</u>	<u>(36,259)</u>	<u>119,772</u>	<u>404,515</u>
General funds					
Unrestricted Funds	<u>1,030,567</u>	<u>1,895,404</u>	<u>(2,055,420)</u>	<u>(125,718)</u>	<u>744,833</u>
Total Unrestricted funds	<u>1,351,569</u>	<u>1,895,404</u>	<u>(2,091,679)</u>	<u>(5,946)</u>	<u>1,149,348</u>
Restricted funds					
Grants to Individuals	2,998	23,716	(22,085)	-	4,629
Time for Me Carers' Breaks	21,889	4,000	(22,320)	-	3,569
Employment and Support Grants	385	9,140	(14,214)	4,689	-
Other Immaterial Restricted Funds	6,331	17,376	(20,120)	1,257	4,844
	<u>31,603</u>	<u>54,232</u>	<u>(78,739)</u>	<u>5,946</u>	<u>13,042</u>
Total of funds	<u>1,383,172</u>	<u>1,949,636</u>	<u>(2,170,418)</u>	<u>-</u>	<u>1,162,390</u>

Carers' Support East Kent
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2024

14. Statement of funds (continued)

Designated funds

Fixed asset fund - the fixed asset designated fund reflects the net book value of fixed assets and is updated annually.

Carer Health and Wellbeing - Funding for activity to promote and support Carer's health and wellbeing including practical support where a Carers' health and wellbeing is impacted by their caring role.

Community Navigator for Carers Contract Provision - This fund was a contingency to cover the lifetime costs of the contract.

Restricted funds

Grants to Individuals - CSEK applies for grants to assist individual Carers where a need presents. Grants are provided for a specific purpose and paid either directly to the Carer for this purpose or in some cases are used to directly purchase the item/service identified in the grant application for the Carer.

Time for Me – funds to provide breaks, activities and replacement care for Carers. The grants included: Carers' Trust Carer Respite Support and Development Fund, The Lawson Trust, Kent Community Foundation Grassroots Carers, CSEK's Time for Me Fund 20th anniversary appeal; the Chapman Charitable Trust, D'Oyly Carte Charitable Trust, and the Colyer-Fergusson Charitable Trust. The funds were spent on activity provision, replacement care and staff support costs.

Employment and Support Grants – government funds to provide support for employees. The grants included Kickstart and Access to Work.

Other Immaterial Restricted Funds – a range of restricted grants to provide support consistent with the charity's objects.

Carers' Support East Kent
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2024

15. Summary of funds

Summary of funds - current year

	Balance at 1 April 2023 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2024 £
Designated funds	404,515	-	(40,133)	(1,565)	362,817
General funds	744,833	1,721,894	(1,713,739)	1,426	754,414
Restricted funds	13,042	105,148	(86,354)	139	31,975
	<u>1,162,390</u>	<u>1,827,042</u>	<u>(1,840,226)</u>	<u>-</u>	<u>1,149,206</u>

Summary of funds - prior year

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2023 £
Designated funds	321,002	-	(36,259)	119,772	404,515
General funds	1,030,567	1,895,404	(2,055,420)	(125,718)	744,833
Restricted funds	31,603	54,232	(78,739)	5,946	13,042
	<u>1,383,172</u>	<u>1,949,636</u>	<u>(2,170,418)</u>	<u>-</u>	<u>1,162,390</u>

Carers' Support East Kent
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2024

16. Analysis of net assets between funds

Analysis of net assets between funds - current period

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Tangible fixed assets	2,081	-	2,081
Current assets	1,570,226	31,975	1,602,201
Creditors due within one year	(455,076)	-	(455,076)
Total	1,117,231	31,975	1,149,206

Analysis of net assets between funds - prior period

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Tangible fixed assets	7,281	-	7,281
Current assets	1,254,810	29,513	1,284,323
Creditors due within one year	(112,743)	(16,471)	(129,214)
Total	1,149,348	13,042	1,162,390

Carers' Support East Kent
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2024

17. Reconciliation of net movement in funds to net cash flow from operating activities

	2024 £	2023 £
Net expenditure for the period (as per Statement of Financial Activities)	(13,184)	(220,782)
Adjustments for:		
Depreciation charges	3,635	5,073
Dividends, interests and rents from investments	(41,981)	(12,036)
Loss on the disposal of tangible fixed assets	1,565	12,120
Decrease/(increase) in debtors	(45,546)	13,889
Increase in creditors	325,862	16,338
Net cash provided by/(used in) operating activities	230,351	(185,398)

18. Analysis of cash and cash equivalents

	2024 £	2023 £
Cash in hand	1,533,936	1,261,604
Total cash and cash equivalents	1,533,936	1,261,604

19. Analysis of changes in net debt

	At 1 April 2023 £	Cash flows £	At 31 March 2024 £
Cash at bank and in hand	308,550	(2,594)	305,956
Short-term cash deposits	953,054	274,926	1,227,980
	1,261,604	272,332	1,533,936

Carers' Support East Kent
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2024

20. Pension commitments

The Charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the Charity in an independently administered fund. The pension cost charge represents contributions payable by the Charity to the fund and amounted to £19,241 (2023: £20,124) in the financial year. There were no contributions payable at the year end (2023: £NIL).

21. Operating lease commitments

At 31 March 2024 the Charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2024	2023
	£	£
Not later than 1 year	34,125	20,515

22. Related party transactions

The Charity has not entered into any related party transactions (2023: £Nil) and has no balances outstanding with any related parties at the Balance sheet date (2023: £Nil).

CARERS' SUPPORT EAST KENT

England & Wales - Charity number 1136904

Accounts

Registered number: 07213672
Charity number: 1136904

Carers' Support East Kent
(A company limited by guarantee)

Trustees' report and financial statements
for the year ended 31 March 2023

Carers' Support East Kent
(A company limited by guarantee)

Contents

	Page
Reference and administrative details of the Charlty, its Trustees and Advisers	1 - 2
Trustees' report	3 - 10
Independent auditors' report on the financial statements	11 - 14
Statement of financial activities	15
Balance sheet	16
Statement of cash flows	17
Notes to the financial statements	18 - 33

Carers' Support East Kent
(A company limited by guarantee)

Reference and administrative details of the Charity, its Trustees and Advisers
for the year ended 31 March 2023

Trustees

Mrs N Richards (resigned 25 May 2022)
Mr G D Viggers (resigned 26 October 2022)
Ms F Sexton (resigned 8 May 2022)
Mr R Pasha
Mrs C D Ramsay
Mr A Blackman
Mr M D Frier
Mr C W Traylen, Chair
Mrs E K Draper (appointed 16 May 2022)
Ms B J Frean (appointed 11 May 2022)
Mr A Ullman (appointed 5 July 2022)
Ms G Roberts (appointed 26 October 2022)

Company registered number

07213672

Charity registered number

1136904

Registered office

Innovation House
Discovery Park
Ramsgate Road
Sandwich
Kent
CT13 9ND

Chief executive officer

Ms J Attwell

Carers' Support East Kent
(A company limited by guarantee)

Reference and administrative details of the Charity, its Trustees and Advisers (continued)
for the year ended 31 March 2023

Independent auditors

Kreston Reeves LLP
Chartered Accountants
Statutory Auditor
Montague Place
Quayside
Chatham Maritime
Chatham
Kent
ME4 4QU

Bankers

HSBC Bank PLC
71 High Street
Deal
Kent
CT14 6EH

Flagstone
1st Floor, Clareville House
26 - 27 Oxenden Street
London
SW1Y 4EL

Carers' Support East Kent
(A company limited by guarantee)

Trustees' report
for the year ended 31 March 2023

The Trustees present their annual report together with the audited financial statements of the Charity for the year from 1 April 2022 to 31 March 2023. The Annual report serves the purposes of both a Trustees' report and a Directors' report under company law. The Trustees confirm that the Annual report and financial statements of the Charitable Company comply with the current statutory requirements, the requirements of the Charitable 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 (FRS102) (effective 1 January 2019).

Since the Charitable Company qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Objectives and activities

a. Policies and objectives

The principal activity of the Charity is to provide Carers with the information and support they need. Our services are available to people looking after a relative or friend, who due to physical or mental illness, age related difficulties, disability or addiction, cannot manage without their support.

The Charity's objects as stated in its Articles of Association are as follows:

To raise awareness of and provide information and support to meet the needs of Carers. A Carer being someone who cares for a family member or friend who is ill, disabled or who has mental health or addiction problems and, to provide support services to meet the needs of those who are ill, disabled or who have mental health or addiction problems.

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, including the guidance 'Public benefit: running a charity (PB2)'.

Achievements and performance

a. Review of activities

Carers' Support East Kent's mission is to raise awareness of Carers and provide them with the information and support they need.

We promote the needs of Carers to statutory agencies, voluntary organisations and the wider public and aim to ensure Carers are consulted on issues that matter to them locally and nationally.

Our services are available to people looking after a relative or friend, who due to physical or mental illness, age related difficulties, disability, or an addiction, cannot manage without their support.

Our team consider each individual Carer's needs, strengths and aspirations and work with Carers towards the outcomes that matter to them.

We provide information about rights, entitlements and support available, support groups and social/wellbeing activities, access to equipment, individual grants and practical support for Carers. We also carry out statutory Carer Assessments and reviews on behalf of Kent County Council and where eligible administer Carer Direct Payments.

Carers' Support East Kent
(A company limited by guarantee)

Trustees' report (continued)
for the year ended 31 March 2023

Achievements and performance (continued)

100% of Carers completing a Personal Outcome Questionnaire reported they would be likely or extremely likely to recommend our service to friends or family

We are a network partner of Carers Trust, and an affiliate member of Carers UK, both influential national charities working and campaigning to improve the lives of Carers. Carers' Support East Kent actively engage in research and support national campaigns.

Campaigns in 2022-2023

In November 2022 we participated in a campaign led by Carers UK, calling on the government to urgently address the unprecedented financial hardship that unpaid carers are currently facing, in the face of the UK's cost of living crisis. A joint open letter signed by 66 organisations including Carers' Support East Kent was sent to the Chancellor of the Exchequer, Jeremy Hunt MP. The letter highlighted the precarious financial situation of unpaid carers amidst the cost of living crisis and argued for targeted support for unpaid carers to be introduced as part of the Autumn Statement as well as a longer-term review of benefits and financial support offered to them. Disappointingly neither the Autumn or the Spring Budget recognised the essential contribution Carers make to our society and economy and Carers were omitted from receiving targeted financial support.

We are members of The Carer Poverty Coalition, formed in February 2023, and made up of 100 national and local organisations collectively campaigning to:

- End poverty amongst carers by advocating for policy change that adequately values, recognises and supports unpaid carers.
- Reform the benefits system to better support carers financially in the short and long term
- Bring in better systems to support carers to continue with paid work
- Build awareness of carer poverty and the impact of the cost-of-living crisis on unpaid carers with Government, parliamentarians, decision makers and the general public

The Carer's Leave Bill

The Carer's Leave Bill is a Private Member's Bill brought forward by Wendy Chamberlain MP in June 2022. The Bill which could see more than two million working Carers across the UK gain landmark rights to one week of unpaid Carer's Leave is being supported by more than 140 organisations; including Carers' Support East Kent. Having successfully passed through all stages in the House of Commons with cross-party and Government support, the Bill is now being led through the House of Lords by Lord Fox.

CSEK will pro-actively work to raise awareness of the importance of supporting Carers in the workplace and work with employers to develop their support to Carers.

Working as part of the Integrated Care System in East Kent

The Kent and Medway Integrated Care System is a partnership of organisations that come together to plan and deliver joined up health and care services to improve the lives of people across Kent and Medway.

The integrated care system is a broad partnership including NHS, council and voluntary sector organisations working together at different levels of the system.

Working together our aim is to:

- improve outcomes in population health and healthcare
- tackle inequalities in outcomes, experience and access
- enhance productivity and value for money
- support broader social and economic development.

Alongside leaders of NHS Kent and Medway, Kent County Council and Medway Council and other partners CSEK have pledged to work together to reduce inequalities and improve outcomes for citizens of Kent, with our focus on Carers and the people they support in East Kent.

Carers' Support East Kent
(A company limited by guarantee)

Trustees' report (continued)
for the year ended 31 March 2023

Achievements and performance (continued)

Our CEO is an active member of the East Kent VCSE Alliance and a representative on the East Kent Health and Care Partnership Population Health Management Group, raising awareness of Carers and working collaboratively with system partners to improve outcomes for Carers.

An example of a collaboration was a short term project in winter 2022 – Home and Well. The project led by Social Enterprise Kent, working with multiple partners including CSEK provided practical support to patients and their Carers on return home from hospital, facilitating safe discharges at a time when other services could not meet demand. CSEK worked with partners to ensure Carers and their needs were recognised and supported alongside any patient needs.

Cost of Living Crisis

Caring already comes with additional costs that can have a significant impact on carers' finances, and many carers suffer financial hardship as a direct result of the care they provide.

Carers are being disproportionately impacted by the cost-of-living crisis. Many are extremely worried about managing their costs and many are using their own income or savings to cover the cost of care, equipment or products for the person they care for. Carer's Allowance is the lowest benefit of its kind, at just £76.75 per week. Many are trying to find ways of saving money, but this is difficult for those who need to use life-saving equipment or ensure the person they care for is kept warm and well fed.

Through these challenging times we have shared information regularly with Carers about financial support available and connected Carers with organisations that can help with for example maximising benefits, support with energy costs, staying warm and well and access to food.

We referred Carers to the Household Support fund operated by Kent County Council as eligible for additional support.

"I felt relieved that my Carer Support Coordinator talked to me about the help that exists. It is a great strain not knowing about financial help and information about support and dealing with everyday situations that are involved in caring for someone with dementia. It is quite frightening."

Carer Advisory Group

CSEK have a Carer Involvement Strategy, co-designed with Carers which sets out our commitment to involving Carers. A recommendation from the strategy was to set up a Carers Advisory Group (CAG) which is now active. The CAG provides advice to our Leadership team and Board; it is a functional and representative forum for developing steps towards increased co-production, participation, and change.

Community Navigation for Carers

Community Navigation for Carers is a service commissioned by Kent County Council to support Carers aged 16 and over caring for an adult. The service provides information and support (including signposting and referral to other services and support) for Carers, Statutory Carer Assessment (including reviews) and a Carers Hospital Service. We have dedicated team members supporting Young Adult Carers and those caring for someone living with a mental health condition.

5,509 Carers benefitted from Community Navigation for Carers in the year 2022-2023.

For the past two years the number of new to service Carers has been consistently over 50% higher than in the year 2020-2021.

Carers' Support East Kent
(A company limited by guarantee)

Trustees' report (continued)
for the year ended 31 March 2023

Achievements and performance (continued)

Carer of young adult with a diagnosis of Autism and depression:

"I feel that I am finally being taken seriously and listened to regarding my needs and help I so desperately need as a full-time Carer. I was unaware that there was a service to help people that have demanding caring roles. My Carer Support Coordinator was brilliant and listened to what I hope to achieve out of this service. I feel I am not alone now and need ongoing support in this very difficult time."

Carer of spouse living with ME and Fibromyalgia who is cared for in bed since major back surgery:

"I've been caring for 3 years, I do everything really, all daily living tasks, I run around like a lunatic to get everything done as quick as I can. I've never really had a hobby. I'd like to get to the gym. It's a money issue more than anything. I last worked about 3 years ago. I gave up work so that I could care for my spouse. There isn't a contingency plan. Family are willing to help every now and again, but they're not in great health themselves. We are currently on the council list, trying to get somewhere more suited to our needs. A gym membership would be a great help. Caring is a new thing to me. It's taken up all of my time and I haven't had much time to myself over the last 3 years. I don't know much about caring, I've always been a worker.

A Carer Assessment identified the Carer had unmet eligible needs and a personal budget was provided to meet their needs. This enabled the Carer to join the gym and be supported to live a healthy lifestyle and manage their health and long-term conditions in order to continue in their caring role.

They told us: *"We have had no support... we are at breaking point, so to have it (assessment and support) and feel listened to is amazing-thank you".*

Time for Me

During these challenging times we have continued to seek funding for our 'Time for Me,' wellbeing and short breaks programme for Carers; helping Carers to make connections and reduce isolation.

Wellbeing Activities

Thanks to some grant funding we were able to hold 26 wellbeing activities, providing 294 Carers with opportunities to learn something new, get out into nature or meet and make connections with other Carers.

"We met new Carers, one of the Carers became my friend so we could share our thoughts. These kinds of things help me. I need to share my thoughts with someone else who is in the same situation so they can understand."

The activities have given Carers some 'me' time and space to focus on their own needs. They have had breaks from their usual routine, a chance to step away from their caring responsibilities and opportunities to engage in activities that they wouldn't be able to do otherwise. This increased their resilience by giving them a personal stimulus, enabling them to continue caring afresh; Carers have regained some balance in their busy lives, which has boosted their optimism.

75% to 100% of Carers 'strongly agreed' that taking part in activities helps them manage the stress of their caring role

100% of participants also 'strongly agreed' that their health and well-being has improved since taking part and that meeting other Carers was beneficial.

"...the events are so valuable; they created such a calming sense of peace and tranquillity that is often missing from our lives. Thank you for making those of us who care for relatives feel seen and appreciated."

Carers' Support East Kent
(A company limited by guarantee)

Trustees' report (continued)
for the year ended 31 March 2023

Achievements and performance (continued)

These activities helped build confidence in Carers to re-engage in post Covid social activities. All activities were designed to give space, even those based inside, to help mitigate concerns of transmission. It became evident that having tentatively taken part in one activity, usually quite local to that Carer, they were keen to get involved in other things further afield. Having taken that first step, every following step felt easier.

Short Breaks

Thanks to funding from Carers Trust, we were able to provide nineteen Carers with planned short breaks using the services of carefully chosen care providers in East Kent.

Each Carer was offered up to 24 hours of support, agreed flexibly with the Carer and provider to fit in with the Carers' preferences and to ensure we maximised each individual's potential to have a break.

The support gave Carers some 'me' time and space to focus on their own needs, providing a break from the usual routine, a chance to step away from caring responsibilities and opportunities to engage in activities that they wouldn't be able to do otherwise. This has increased their resilience by giving them a personal stimulus, enabling them to continue caring afresh. By having some time for me, the Carers have regained some balance in their busy lives, which has boosted their optimism.

This series of breaks has enabled Carers to reconnect with their own lives. They have been able to visit friends and relatives, as well as undertake activities (sports, groups, hobbies) and interests of their own. This has been a welcome change to their day-to-day lives which reduces the feeling of being isolated and has also enabled them to meet and mix with others.

'This is absolutely WONDERFUL. thank you very much! It really couldn't have been offered at a better time (things were getting very stressed... understatement. It has given me a huge boost.'

Dementia Workshops

Our 6 week programmes of workshops brought people supporting someone living with dementia together to explore a variety of topics and to share knowledge and experience with each other.

Carers told us they enjoyed the sessions, not only because of the information received, but also due to the spirit of camaraderie within the groups, meeting fellow Carers, and finding that "as Carers we are not alone in how we feel and what we experience".

We hope that these relationships blossom and that some Carers will remain in touch with one another in the future.

"It's excellent - the people involved in the presentations were very good communicators and provided very helpful advice. My impression is that all Carers would benefit - it was helpful to have people who have first-hand family experience. Thank you for inviting me to attend".

The sessions were facilitated by Carers' Support East Kent and supported by a range of guest speakers and community services/organisations; our thanks to all who helped make the programme a success.

Carers were also able to gain some insight into what it is like to live with dementia when the Dementia Tour Bus visited.

Members of our team were on hand to provide information about support available and the importance of looking after yourself as a Carer, and have since gone on to help some Carers access additional support and some much needed breaks.

At the start of the programme when asked to rate against the statement 'I've been feeling optimistic about the future;' 40% of Carers responded with 'all of the time', after the programme this increased to 65%.

Carers' Support East Kent
(A company limited by guarantee)

Trustees' report (continued)
for the year ended 31 March 2023

Achievements and performance (continued)

When asked if participants would recommend this course to others, one Carer said, " Yes, especially if they were starting out. It's really worthwhile."

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity 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.

b. Reserves policy

The Trustees review the reserves policy annually. The Trustees wish to maintain a minimum of at least 3 months' expenditure in unrestricted reserves. This is to ensure adequate funds are available for the delivery of services, financial commitments and cashflow purposes and to provide for costs that might be incurred in the event of a cessation or the charity being unsuccessful in securing future contract funding.

Three months' expenditure on charitable activities based on these accounts, would represent approximately £450,000. This is covered by the general funds of £744,833. Funds in excess of the reserves policy are planned to be invested in the financial year 2023/24 and beyond in service delivery expenditure commitments and on the development and strengthening of services and organisational management to support this activity.

Two separately designated funds cover, respectively, the value of fixed assets, and activity to promote and support Carer Health and Wellbeing.

We are primarily funded through a contract with Kent County Council which includes investment from NHS Kent and Medway supplemented by grants from other funders, fundraising activity by CSEK and others and by generous individual donations.

Structure, governance and management

a. Constitution

Carers' Support East Kent is a company limited by guarantee, governed by its Memorandum and Articles of Association as amended by Special Resolution on 16th March 2017. It is registered as a charity with the Charity Commission.

b. Methods of appointment or election of Trustees

The management of the Charity is the responsibility of the Board of Trustees who are appointed and co-opted under the terms of the Articles of Association and are recruited from a wide range of backgrounds to ensure an appropriate mix of skills and experience.

c. Organisational structure and decision-making policies

The role of the Board of Trustees is to set the Charity's strategic direction; monitor the delivery of its objectives, uphold its values and governance and guide, advise and support the CEO, who is responsible for the day-to-day management decisions and leads the team towards achieving the Charity's vision and purpose.

Carers' Support East Kent
(A company limited by guarantee)

Trustees' report (continued)
for the year ended 31 March 2023

Structure, governance and management (continued)

d. Arrangements and Policies for the pay and remuneration of key management personnel

Carers' Support East Kent is committed to ensuring a proper balance between (i) paying our staff fairly, so that we attract and retain the best people for the job and (ii) careful management of our charity funds.

The Board of Trustees oversees proper administration of our pay policy, evaluates CEO/executive performance, and decides on any changes to pay of key personnel.

In determining its pay and remuneration levels, Trustees take account of the need to ensure value for money in respect of the use of public expenditure. This is balanced against the need to recruit and retain employees who are able to deliver high quality services to Carers and the need to comply with pay related legislation in relation to equal pay, national minimum wage and the national living wage.

e. Risk management

The Board of Trustees has in place a Risk Management Policy and a risk register to identify and manage the major risks to which the Charity is exposed; governance, regulatory, financial and operational. The review of the risks is a standing item on the agenda of Board and Committee meetings.

Where appropriate, systems or procedures have been established to mitigate the risks the Charity faces. 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, Carers and visitors. These procedures are periodically reviewed to ensure that they continue to meet the needs of the Charity.

A major risk to the Charity's longer-term financial sustainability is the reliance on the Charity's main income source, a contract with Kent County Council. This is reflected in the Reserves Policy, referred to above, and a key element in the management of financial risk is a regular review of available liquid funds to settle debts as they fall due, regular liaison with the bank and active management of trade debtors and creditors balances to ensure sufficient working capital by the Charity. The Charity has and continues to invest in its fundraising and development activities.

Attention has also been focused on non-financial risks arising from the safeguarding of Carers and the people they care for and the processing of information about those who use our services. These risks are managed by ensuring policies and procedures in place, through training of staff, volunteers and Trustees.

Plans for future periods

The Board and Senior Leadership Team focus will be on stabilising the organisation, its workforce and services post-pandemic with a focus on sustainability and development.

Our Strategic Themes will underpin this work.

Quality
Development
Working in Partnership
Advocacy
Staff and Volunteers
Sustainability
Infrastructure

Carers' Support East Kent
(A company limited by guarantee)

Trustees' report (continued)
for the year ended 31 March 2023

Members' liability

The Members of the Charity guarantee to contribute an amount not exceeding £1 to the assets of the Charity in the event of winding up.

Statement of Trustees' responsibilities

The Trustees (who are also the Directors of the Charity 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 Charity and of its income and application of resources, including its income and expenditure, 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 of the Charities SORP (FRS 102);
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

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

Disclosure of information to auditors

Each of the persons who are Trustees at the time when this Trustees' report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the Charity's auditors are unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the Charity's auditors are aware of that information.

Auditors

The auditors, Kreston Reeves LLP, have indicated their willingness to continue in office. The designated Trustees will propose a motion reappointing the auditors at a meeting of the Trustees.

Approved by order of the members of the Board of Trustees on
on their behalf by:

18/12/23

and signed



Mr C W Traylen
Chair of Trustees

Carers' Support East Kent
(A company limited by guarantee)

Independent auditors' report to the Members of Carers' Support East Kent

Opinion

We have audited the financial statements of Carers' Support East Kent (the 'Charity') for the year ended 31 March 2023 which comprise the Statement of financial activities, the Balance sheet, the Statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the Charity's affairs as at 31 March 2023 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the Charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Carers' Support East Kent
(A company limited by guarantee)

Independent auditors' report to the Members of Carers' Support East Kent (continued)

Other information

The other information comprises the information included in the Annual report other than the financial statements and our Auditors' report thereon. The Trustees are responsible for the other information contained within the Annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements.
- the Trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the Charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' report.

We have nothing to report in respect of the following matters in relation to which Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Trustees' report and from the requirement to prepare a Strategic report.

Independent auditors' report to the Members of Carers' Support East Kent (continued)

Responsibilities of trustees

As explained more fully in the Trustees' responsibilities statement, the Trustees (who are also the Directors of the Charity for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the Charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the Charity or to cease operations, or have no realistic alternative but to do so.

Auditors' responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- Discussions with management and assessment of known or suspected instances of non-compliance with laws and regulations (including health and safety) and fraud; and
- Assessment of identified fraud risk factors; and
- Challenging assumptions and judgements made by management in its significant accounting estimates; and
- Performing analytical procedures to identify any unusual or unexpected relationships, including related party transactions, that may indicate risks of material misstatement due to fraud; and
- Confirmation of related parties with management, and review of transactions throughout the period to identify any previously undisclosed transactions with related parties outside the normal course of business; and
- Reading minutes of meetings of those charged with governance; and
- Review of significant and unusual transactions; and
- Identifying and testing journal entries, in particular any manual entries made at the year end for financial statement preparation.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

As part of an audit in accordance with ISAs (UK), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

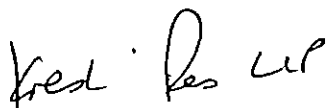
Independent auditors' report to the Members of Carers' Support East Kent (continued)

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion of the effectiveness of the Charity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Trustees.
- Conclude on the appropriateness of the Trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our Auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our Auditors' report. However, future events or conditions may cause the charitable company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

This report is made solely to the Charity's Trustees, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the Charity's Trustees those matters we are required to state to them in an Auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Charity and its Trustees, as a body, for our audit work, for this report, or for the opinions we have formed.



S Robinson BA FCA FCIE DChA (Senior statutory auditor)

for and on behalf of
Kreston Reeves LLP

Chartered Accountants
Statutory Auditor

Chatham Maritime

Date: 19 December 2023

Carers' Support East Kent
(A company limited by guarantee)

Statement of financial activities (Incorporating income and expenditure account)
for the year ended 31 March 2023

	Note	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	As restated Total funds 2022 £
Income from:					
Donations and legacies	4	6,492	46,723	53,215	64,073
Charitable activities	5	1,876,876	7,509	1,884,385	1,894,231
Investments	6	12,036	-	12,036	1,431
Total income		1,895,404	54,232	1,949,636	1,959,735
Expenditure on:					
Charitable activities	7	2,091,679	78,739	2,170,418	1,616,854
Total expenditure		2,091,679	78,739	2,170,418	1,616,854
Net (expenditure)/Income		(196,275)	(24,507)	(220,782)	342,881
Transfers between funds	15	(5,946)	5,946	-	-
Net movement in funds		(202,221)	(18,561)	(220,782)	342,881
Reconciliation of funds:					
Total funds brought forward		1,351,569	31,603	1,383,172	1,040,291
Net movement in funds		(202,221)	(18,561)	(220,782)	342,881
Total funds carried forward		1,149,348	13,042	1,162,390	1,383,172

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 18 to 33 form part of these financial statements.

Carers' Support East Kent
(A company limited by guarantee)
Registered number: 07213672

Balance sheet
as at 31 March 2023

	Note	2023 £	As restated 2022 £
Fixed assets			
Tangible assets	11	7,281	24,474
Current assets			
Debtors	12	22,719	36,608
Investments		953,054	254,503
Cash at bank and in hand		308,550	1,180,463
		<u>1,284,323</u>	<u>1,471,574</u>
Creditors: amounts falling due within one year	13	(129,214)	(112,876)
Net current assets		<u>1,155,109</u>	<u>1,358,698</u>
Total net assets		<u><u>1,162,390</u></u>	<u><u>1,383,172</u></u>
Charity funds			
Restricted funds	15	13,042	31,603
Unrestricted funds	15	1,149,348	1,351,569
Total funds		<u><u>1,162,390</u></u>	<u><u>1,383,172</u></u>

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

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

The financial statements were approved and authorised for issue by the Trustees on 18/12/23 and signed on their behalf by:



Mr C W Traylen
Chair of Trustees

The notes on pages 18 to 33 form part of these financial statements.

Carers' Support East Kent
(A company limited by guarantee)

Statement of cash flows
for the year ended 31 March 2023

	2023 £	2022 £
Cash flows from operating activities		
Net cash used in operating activities (see note 18)	(185,398)	442,048
Cash flows from investing activities		
Dividends, interests and rents from investments	12,036	1,431
Purchase of tangible fixed assets	-	(8,905)
Net cash provided by/(used in) investing activities	12,036	(7,474)
Change in cash and cash equivalents in the year	(173,362)	434,574
Cash and cash equivalents at the beginning of the year	1,434,966	1,000,392
Cash and cash equivalents at the end of the year (see note 19)	1,261,604	1,434,966

The notes on pages 18 to 33 form part of these financial statements

Carers' Support East Kent
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2023

1. General information

Carers Support East Kent is a Charitable Company incorporated in England and Wales. The registered office is Innovation House, Discovery Park, Ramsgate Road, Sandwich, Kent, CT13 9ND. The principal activities of the Charity are to provide information and support to people caring for relatives or friends due to a physical or mental illness, disability, frailty or addiction.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Carers' Support East Kent 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.

The financial statements are presented in UK sterling, which is the Charity's functional currency, and rounded to the nearest pound.

2.2 Going concern

The Trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the Charity to continue as a going concern. The Trustees make this assessment in respect of a period of at least one year from the date of authorisation for issue of the financial statements and have concluded that the Charity has adequate resources to continue in operational existence for the foreseeable future and there are no material uncertainties about the Charity's ability to continue as a going concern, thus they continue to adopt the going concern basis of accounting in preparing the financial statements.

2.3 Income

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

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

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

Notes to the financial statements
for the year ended 31 March 2023

2. Accounting policies (continued)

2.4 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 on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

All expenditure is inclusive of irrecoverable VAT.

2.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.6 Taxation

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

2.7 Tangible fixed assets and depreciation

Tangible fixed assets costing £1,000 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives on the following bases:

Fixtures and fittings - 25% straight line basis.

2.8 Debtors

Trade and other debtors are recognised at the settlement amount. Prepayments are valued at the amount prepaid.

2.9 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.

Notes to the financial statements
for the year ended 31 March 2023

2. Accounting policies (continued)

2.10 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 Charity 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 in the Statement of financial activities as a finance cost.

2.11 Financial instruments

The Charity 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.

2.12 Operating leases

Rentals paid under operating leases are charged to the Statement of financial activities on a straight line basis over the lease term.

2.13 Pensions

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

2.14 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 Charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity 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.

3. Critical accounting estimates and areas of judgement

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The Charity does not currently have any significant accounting estimates or areas of judgement.

Carers' Support East Kent
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2023

4. Income from donations and legacies

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Donations	6,242	-	6,242	1,219
Grants	250	46,723	46,973	62,854
	<u>6,492</u>	<u>46,723</u>	<u>53,215</u>	<u>64,073</u>
Total 2022	<u>1,905</u>	<u>62,168</u>	<u>64,073</u>	

5. Income from charitable activities

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Contract income	1,876,876	7,509	1,884,385	1,894,231
Total 2022	<u>1,888,194</u>	<u>6,037</u>	<u>1,894,231</u>	

6. Investment income

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Deposit account interest	12,036	12,036	1,431
Total 2022	<u>1,431</u>	<u>1,431</u>	

Carers' Support East Kent
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2023

7. Analysis of expenditure by activities

	Direct costs 2023 £	Grants payable 2023 £	Support costs 2023 £	Total funds 2023 £	Total funds 2022 £
Charitable activities	2,089,734	21,815	58,869	2,170,418	1,616,854
Total 2022	1,551,072	16,873	48,909	1,616,854	

Analysis of direct costs

	Activities 2023 £	Total funds 2023 £	Total funds 2022 £
Staff costs	1,194,868	1,194,868	1,033,954
Depreciation	5,073	5,073	5,110
Marketing	5,966	5,966	4,297
Premises expenses	54,485	54,485	41,267
Insurance	5,912	5,912	6,452
Office expenses	73,485	73,485	64,033
Sundry expenses	5,603	5,603	2,577
Loss on disposal of tangible fixed assets	12,120	12,120	10,768
Professional fees	30,739	30,739	30,183
Service delivery costs	389,537	389,537	352,431
Return of unspent grant funding	311,946	311,946	-
	2,089,734	2,089,734	1,551,072
Total 2022	1,551,072	1,551,072	

Carers' Support East Kent
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2023

7. Analysis of expenditure by activities (continued)

Analysis of support costs

	Activities 2023 £	Total funds 2023 £	Total funds 2022 £
Staff costs	51,098	51,098	42,123
Accountancy fees	1,291	1,291	1,886
Auditors' remuneration	6,480	6,480	4,900
	<u>58,869</u>	<u>58,869</u>	<u>48,909</u>
Total 2022	<u>48,909</u>	<u>48,909</u>	

8. Analysis of grants

	Grants to Individuals 2023 £	Total funds 2023 £	Total funds 2022 £
Grants payable	21,815	21,815	16,873
	<u>16,873</u>	<u>16,873</u>	
Total 2022	<u>16,873</u>	<u>16,873</u>	

Carers' Support East Kent
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2023

9. Staff costs

	2023	2022
	£	£
Wages and salaries	1,139,939	984,792
Social security costs	85,903	73,566
Pension costs	20,124	17,719
	<u>1,245,966</u>	<u>1,076,077</u>

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

	2023	2022
	No.	No.
	<u>46</u>	<u>43</u>

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2023	2022
	No.	No.
In the band £60,001 - £70,000	1	-

During the year the Charity's key senior management personnel received remuneration and benefits, including employer's national insurance contributions, amounting to £152,100 (2022: £113,340).

10. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2022 - £NIL).

During the year ended 31 March 2023, expenses totalling £478 were reimbursed or paid directly to 3 Trustees (2022: £20 to 1 Trustee).

Carers' Support East Kent
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2023

11. Tangible fixed assets

	Fixtures and fittings
	£
Cost or valuation	
At 1 April 2022	37,203
Disposals	(16,913)
At 31 March 2023	<u>20,290</u>
Depreciation	
At 1 April 2022	12,729
Charge for the year	5,073
On disposals	(4,793)
At 31 March 2023	<u>13,009</u>
Net book value	
At 31 March 2023	<u>7,281</u>
At 31 March 2022	<u>24,474</u>

12. Debtors

	2023	2022
	£	£
Due within one year		
Trade debtors	-	18,200
Security deposits	2,052	2,052
Prepayments and accrued income	20,667	16,356
	<u>22,719</u>	<u>36,608</u>

Carers' Support East Kent
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2023

13. Creditors: Amounts falling due within one year

	2023	2022
	£	£
Trade creditors	28,647	34,983
Other taxation and social security	76,867	64,920
Other creditors	-	42
Accruals	23,700	12,931
	129,214	112,876

14. Prior year adjustments

A prior year adjustment has been made in respect to the 2022 accounts.

During the year the Trustees have performed a detailed review of the composition of the Charity's funds, contracts and grants.

The prior year funds have been correctly reclassified to show the funds as restricted and unrestricted.

As a result the unrestricted funds carried forward from 2022 have increased by £462,502 to £1,351,569, and restricted funds have decreased by £462,502 to £31,603.

The overall charity funds have remained the same after the adjustments.

Carers' Support East Kent
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2023

15. Statement of funds

Statement of funds - current year

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2023 £
Unrestricted funds					
Designated funds					
Fixed Asset Fund	24,474	-	(5,073)	(12,120)	7,281
Carer Health & Wellbeing	46,528	-	(31,186)	381,892	397,234
Community Navigator for Carers Contract Provision	250,000	-	-	(250,000)	-
	<u>321,002</u>	<u>-</u>	<u>(36,259)</u>	<u>119,772</u>	<u>404,515</u>
General funds					
Unrestricted Funds	1,030,567	1,895,404	(2,055,420)	(125,718)	744,833
Total Unrestricted funds	<u>1,351,569</u>	<u>1,895,404</u>	<u>(2,091,679)</u>	<u>(5,946)</u>	<u>1,149,348</u>
Restricted funds					
Grants to Individuals	2,998	23,716	(22,085)	-	4,629
Time for Me Carers' Breaks	21,889	4,000	(22,320)	-	3,569
Employment Support Grants	385	9,140	(14,214)	4,689	-
Other Immaterial Restricted Funds	6,331	17,376	(20,120)	1,257	4,844
	<u>31,603</u>	<u>54,232</u>	<u>(78,739)</u>	<u>5,946</u>	<u>13,042</u>
Total of funds	<u>1,383,172</u>	<u>1,949,636</u>	<u>(2,170,418)</u>	<u>-</u>	<u>1,162,390</u>

Carers' Support East Kent
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2023

15. Statement of funds (continued)

Statement of funds - prior year

	As restated Balance at 1 April 2021 £	As restated Income £	As restated Expenditure £	As restated Transfers in/out £	As restated Balance at 31 March 2022 £
Unrestricted funds					
Designated funds					
Fixed Asset Fund	31,447	-	(5,110)	(1,863)	24,474
Activities and events for carers	-	-	(2,492)	2,492	-
Carer Health & Wellbeing	-	-	(20,970)	67,498	46,528
Community Navigator for Carers Contract Provision	250,000	-	-	-	250,000
	<u>281,447</u>	<u>-</u>	<u>(28,572)</u>	<u>68,127</u>	<u>321,002</u>
General funds					
Unrestricted Funds	753,284	1,891,530	(1,546,120)	(68,127)	1,030,567
Total Unrestricted funds	<u>1,034,731</u>	<u>1,891,530</u>	<u>(1,574,692)</u>	<u>-</u>	<u>1,351,569</u>
Restricted funds					
Grants to Individuals	3,148	15,816	(15,966)	-	2,998
Time for Me Carers' Breaks	-	28,303	(6,414)	-	21,889
Employment Support Grants	-	4,323	(3,938)	-	385
Other Immaterial Restricted Funds	2,412	19,763	(15,844)	-	6,331
	<u>5,560</u>	<u>68,205</u>	<u>(42,162)</u>	<u>-</u>	<u>31,603</u>
Total of funds	<u><u>1,040,291</u></u>	<u><u>1,959,735</u></u>	<u><u>(1,616,854)</u></u>	<u><u>-</u></u>	<u><u>1,383,172</u></u>

Carers' Support East Kent
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2023

15. Statement of funds (continued)

Designated funds

Fixed asset fund - the fixed asset designated fund reflects the net book value of fixed assets and is updated annually.

Activities and events for Carers - this fund was for the provision of social activities for Carers, with income met from Carer contributions.

Carer Health and Wellbeing - Funding for activity to promote and support Carer's health and wellbeing including practical support where a Carers' health and wellbeing is impacted by their caring role.

Community Navigator for Carers Contract Provision - The Designated Community Navigator for Carers Contract Provision Fund was intended to cover the lifetime costs of the contract because the multi-year contract was awarded at a fixed annual amount from April 2019; therefore the fund covers expected overspends on the fixed price as costs rise to reflect inflation and increases in wage costs.

Restricted funds

Grants to Individuals - CSEK applies for grants to assist individual Carers where a need presents. Grants are provided for a specific purpose and paid either directly to the Carer for this purpose or in some cases are used to directly purchase the item/service identified in the grant application for the Carer.

Time for Me – funds to provide breaks, activities and replacement care for Carers. The grants included: Carers' Trust Carer Respite Support and Development Fund, The Lawson Trust, Kent Community Foundation Grassroots Carers, CSEK's Time for Me Fund 20th anniversary appeal; the Chapman Charitable Trust and D'Oyly Carte Charitable Trust. The funds were spent on activity provision, replacement care and staff support costs.

Employment and Support Grants – government funds to provide support for employees. The grants included Kickstart and Access to Work.

Other Immaterial Restricted Funds – a range of restricted grants to provide support consistent with the charity's objects.

Carers' Support East Kent
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2023

16. Summary of funds

Summary of funds - current year

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2023 £
Designated funds	321,002	-	(36,259)	119,772	404,515
General funds	1,030,567	1,895,404	(2,055,420)	(125,718)	744,833
Restricted funds	31,603	54,232	(78,739)	5,946	13,042
	<u>1,383,172</u>	<u>1,949,636</u>	<u>(2,170,418)</u>	<u>-</u>	<u>1,162,390</u>

Summary of funds - prior year

	Balance at 1 April 2021 £	As restated Income £	As restated Expenditure £	As restated Transfers in/out £	Balance at 31 March 2022 £
Designated funds	281,447	-	(28,572)	68,127	321,002
General funds	753,284	1,891,530	(1,546,120)	(68,127)	1,030,567
Restricted funds	5,560	68,205	(42,162)	-	31,603
	<u>1,040,291</u>	<u>1,959,735</u>	<u>(1,616,854)</u>	<u>-</u>	<u>1,383,172</u>

Carers' Support East Kent
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2023

17. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Tangible fixed assets	7,281	-	7,281
Current assets	1,254,810	29,513	1,284,323
Creditors due within one year	(112,743)	(16,471)	(129,214)
Total	1,149,348	13,042	1,162,390

Analysis of net assets between funds - prior year

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Tangible fixed assets	24,474	-	24,474
Current assets	1,435,722	35,852	1,471,574
Creditors due within one year	(108,627)	(4,249)	(112,876)
	1,351,569	31,603	1,383,172

Carers' Support East Kent
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2023

18. Reconciliation of net movement in funds to net cash flow from operating activities

	2023 £	2022 £
Net income/expenditure for the year (as per Statement of Financial Activities)	(220,782)	342,881
Adjustments for:		
Depreciation charges	5,073	5,110
Dividends, interests and rents from investments	(12,036)	(1,431)
Loss on the disposal of tangible fixed assets	12,120	10,768
Decrease in debtors	13,889	95,148
Increase/(decrease) in creditors	16,338	(10,428)
Net cash provided by/(used in) operating activities	(185,398)	442,048

19. Analysis of cash and cash equivalents

	2023 £	2022 £
Cash in hand	1,261,604	1,434,966
Total cash and cash equivalents	1,261,604	1,434,966

20. Analysis of changes in net debt

	At 1 April 2022 £	Cash flows £	At 31 March 2023 £
Cash at bank and in hand	1,180,463	(871,913)	308,550
Short-term cash deposits	254,503	698,551	953,054
	1,434,966	(173,362)	1,261,604

Carers' Support East Kent
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2023

21. Pension commitments

The Charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the Charity in an independently administered fund. The pension cost charge represents contributions payable by the Charity to the fund and amounted to £20,124 (2022: £17,719) in the financial year. There were no contributions payable at the year end (2022: £42).

22. Operating lease commitments

At 31 March 2023 the Charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2023	2022
	£	£
Not later than 1 year	<u>20,515</u>	<u>3,750</u>

23. Related party transactions

The Charity has not entered into any related party transactions (2022: £Nil) and has no balances outstanding with any related parties at the Balance sheet date (2022: £Nil).

24. Change in accounting policy

During the year the Trustees made the decision to change the depreciation accounting policy, in respect of the Charity's fixtures and fittings, moving from a 15% reducing balance basis, to a 25% straight line basis. Due to the immaterial nature of the Charity's fixed assets, changing the policy cannot have a material impact upon the financial statements, and thus it has been agreed that no prior year adjustment is required.

CARERS' SUPPORT EAST KENT

England & Wales - Charity number 1136904

Accounts

Registered number: 07213672
Charity number: 1136904

Carers' Support East Kent
(A company limited by guarantee)

Trustees' report and financial statements
for the year ended 31 March 2022

Carers' Support East Kent
(A company limited by guarantee)

Contents

	Page
Reference and administrative details of the Charity, Its Trustees and Advisers	1 - 2
Trustees' report	3 - 8
Independent auditors' report on the financial statements	9 - 12
Statement of financial activities	13
Balance sheet	14
Statement of cash flows	15
Notes to the financial statements	16 - 32

Carers' Support East Kent
(A company limited by guarantee)

Reference and administrative details of the Charity, its Trustees and Advisers
for the year ended 31 March 2022

Trustees

Mrs N Richards (resigned 25 May 2022)
Mr G D Viggers, Treasurer (resigned 26 October 2022)
Miss S C Tait (resigned 19 October 2021)
Ms F Sexton (resigned 8 May 2022)
Mr R Pasha
Mrs C D Ramsay
Mr A Blackman (appointed 15 December 2021)
Mr M D Frier (appointed 15 December 2021)
Mr C W Traylen, Chair (appointed 28 March 2022)
Ms K Draper (appointed 16 May 2022)
Ms B J Frean (appointed 11 May 2022)
Mr A Ullman (appointed 5 July 2022)

Company registered number

07213672

Charity registered number

1136904

Registered office

Innovation House
Discovery Park
Ramsgate Road
Sandwich
Kent
CT13 9ND

Chief executive officer

Ms J Attwell

Carers' Support East Kent
(A company limited by guarantee)

Reference and administrative details of the Charity, its Trustees and Advisers (continued)
for the year ended 31 March 2022

Independent auditors

Kreston Reeves LLP
Chartered Accountants
Statutory Auditor
Montague Place
Quayside
Chatham Maritime
Chatham
Kent
ME4 4QU

Bankers

HSBC Bank PLC
71 High Street
Deal
Kent
CT14 6EH

Flagstone
1st Floor, Clareville House
26 - 27 Oxenden Street
London
SW1Y 4EL

Carers' Support East Kent
(A company limited by guarantee)

Trustees' report
for the year ended 31 March 2022

The Trustees present their annual report together with the audited financial statements of the Charity for the year from 1 April 2021 to 31 March 2022. The Annual report serves the purposes of both a Trustees' report and a Directors' report under company law. The Trustees confirm that the Annual report and financial statements of the Charitable Company comply with the current statutory requirements, the requirements of the Charitable 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 (FRS102) (effective 1 January 2019).

Since the Charitable Company qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Objectives and activities

a. Policies and objectives

The Charity's objects, as stated in its Articles of Association, are as follows:

To raise awareness of and provide information and support to meet the needs of Carers. A Carer being someone who cares for a family member or friend who is ill, disabled or who has mental health or addiction problems and, to provide support services to meet the needs of those who are ill, disabled or who have mental health or addiction problems.

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, including the guidance 'Public benefit: running a charity (PB2)'.

Achievements and performance

a. Review of activities

Carers' Support East Kent's mission is to raise awareness of Carers and provide them with the information and support they need.

We promote the needs of Carers to statutory agencies, voluntary organisations and the wider public and aim to ensure Carers are consulted on issues that matter to them locally and nationally.

We are a network partner of Carers Trust, and an affiliate member of Carers UK, both influential national charities working and campaigning to improve the lives of Carers. Carers' Support East Kent actively engage in research and support national campaigns. In 2021-2022 campaigns have been launched around vaccinations for Carers, social care reform and financial hardship for Carers.

Our services are available to people looking after a relative or friend, who due to physical or mental illness, age related difficulties, disability, or an addiction, cannot manage without their support.

Our team consider each individual Carer's needs, strengths and aspirations and work with Carers towards the outcomes that matter to them.

Carers' Support East Kent
(A company limited by guarantee)

Trustees' report (continued)
for the year ended 31 March 2022

Achievements and performance (continued)

We provided a range of support including emotional support, physical and mental wellbeing information and activities, groups and social activities, brokered practical support, information about rights, entitlements and support services, access to equipment, Individual grants and breaks for Carers. We also carry out statutory Carer Assessments and reviews on behalf of Kent County Council and where eligible administer Carer Direct Payments.

In 2021 we celebrated our 20th anniversary and launched our Time for Me appeal to highlight the importance of breaks for Carers, this need magnified by the COVID-19 pandemic.

Our services continued throughout the pandemic, adapting to online or telephone support when in person support was not an option. We have retained some of the online options that Carers told us they valued alongside returning to in person visits, groups and activities.

Our staff and volunteer teams have worked tirelessly to provide much need support and information to Carers who have experienced many challenges throughout the pandemic and beyond.

We have worked in partnership with other charities and health and care agencies to raise awareness of the need to support Carers during the COVID-19 pandemic and through networks supported Carers to access COVID-19 vaccinations, community support and PPE. Through a partnership with Kent Community Health Foundation Trust in addition to CSEK's online forum, The Carers Lounge online forum was launched to provide additional ways for Carers to connect with each other.

100% of Carers completing a Personal Outcome Questionnaire reported they would be likely or extremely likely to recommend our service to friends or family.

"For me they are always at the end of the phone, they will sort something out for you."

Community Navigation for Carers

Community Navigation for Carers is a service commissioned by Kent County Council to support Carers aged 16 and over caring for an adult. The service provides information and support (including signposting and referral to other services and support) for Carers, Statutory Carer Assessment (including reviews) and a Carers Hospital Service. We have dedicated team members supporting Young Adult Carers and those caring for someone living with a mental health condition.

5849 Carers benefitted from Community Navigation for Carers in the year 2021-2022, with a 54% increase in the number of new to service Carers compared with 2020-2021.

Feedback from Carers:

"All the other people we talk to are all about my [spouse] and [their] needs. This was about me and mine. It was in depth and really concerned about my welfare and [the Carer Support Coordinator] was excellent. [They] took endless time and trouble to obtain the full picture and then came back to me with lots of practical help and suggestions."

"Thank you for being there for me through some of my darkest days. You listened to me, advised me where able, spent time talking to me and made it clear that nothing was too much trouble."

"Carers' Support East Kent has been the most positive experience we've had."

Stephen (59) lives in Birchington and shares caring for his adult daughter with his partner.

We started to have concerns about the mental health of our eldest daughter when she was 15 years old and over the last 5 years there have been many ups and downs including long and short hospital stays, often at quite a distance from where we live.

Carers' Support East Kent
(A company limited by guarantee)

Trustees' report (continued)
for the year ended 31 March 2022

Achievements and performance (continued)

The stress of this, the constant worry about our daughter and wanting the best for her, frustrations with how the system works and making sure we were there for our younger children (alongside some employment issues) meant that my own mental health really suffered. Due to having to take increasing amounts of time out of work to care for her when things were particularly difficult, I lost my job and I'm currently not working.

Things are a bit calmer now, but we never know when that might change. We are very much needed to provide emotional and practical support to make sure she can catch up on missed education, accompany her to various health appointments and to manage her medication. It's very frustrating that Carers are not sufficiently involved in decisions about overall care of the person and communications between services often remains poor and disjointed.

Getting support from Carers' Support East Kent has been the most positive experience we've had. It was focused on us rather than our daughter and was the most consistent help after lots of bad experiences over the years. It has certainly helped to talk and they've provided some useful signposting too.

Time for Me

Carers tell us that having a break from caring is really important to them and without support (this may be practical or financial or both) this can be really difficult to achieve. Carers have also told us they want access to a variety of different types of breaks. The COVID-19 pandemic made it even more difficult for Carers to get breaks and Carers' Support East Kent launched a Time for Me appeal to raise funds to enable Carers to access breaks.

Through donations, grant funding, support from local supermarkets, the Rotary Big Knit and the Mayor of Deal's Charity of the Year fundraising activities we have provided a range of breaks for Carers including quizzes, lunches, theatre trips, wellbeing sessions, exercise sessions, cook, care and share sessions, and replacement care for Carers to take a break from their caring role.

We also set up a Facebook swap, donate or giveaway group to connect Carers and help Carers to exchange items that might help them in their caring role.

Dementia Coordinator Pilot

We worked with local Primary Care Networks and the Clinical Commissioning Group to pilot a dementia coordinator service to improve coordination of support for people living with dementia and their Carers. This important service has now been commissioned and from April 2022 will be available across Kent. In East Kent this service is called Dementia and Me and will be delivered by Age UK Home Bay and Whitstable and partners.

Inclusive Communications

Through grant funding we were fortunate to work with Carers Trust as part of an Inclusive Communications project funded by Carers Trust and the People's Postcode Lottery. The project aims being to improve the way that Carers Trust Network partners communicate with LGBTQ+, male and ethnic minority Carers.

As part of the project focus groups were held with people that identified as being in one of these groups to discuss what it means to be an unpaid Carer and to review materials from six network partners (CSEK being one of those). Recommendations were made around how CSEK and the other network partners could develop more inclusive communications and funding provided to update materials and target communications to these groups. CSEK has taken forward the recommendations by updating our materials and creating some dedicated content on our website. This work underpins our desire and commitment to better identifying and supporting Carers from under-represented groups.

Carers' Support East Kent
(A company limited by guarantee)

Trustees' report (continued)
for the year ended 31 March 2022

Financial review

a. Going concern

The financial results for the year ended 31 March 2022 was a surplus of £342,881 comprising an unrestricted deficit of £64,759 and a restricted surplus of £407,640 both after transfers.

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity 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.

b. Reserves policy

In accordance with good practice for voluntary organisations, Carers' Support East Kent requires to hold sufficient funds to provide for the sustainability of the services and ability to meet financial commitments, without further call on public resources, in the event of a cessation or the charity being unsuccessful in securing future contract funding.

The Trustees consider that minimum reserves should be maintained equivalent to three months expenditure on charitable activities which, based on these accounts, would represent approximately £400,000. This is covered by the general funds of £614,593. Funds in excess of the reserves policy are planned to be invested in the financial year 2022/23 in expenditure on the development of new projects and services and to strengthen project and organisational management.

Two separately designated funds cover, respectively, the value of fixed assets, and a provision for the cashflow requirements, inflation and cost increases over the remaining term of the Community Navigation for Carers Contract which has a fixed annual value.

c. Principal funding

We are funded through a contract with Kent County Council which includes investment from Kent and Medway CCG, supplemented by grants from other funders, fundraising activity by CSEK and others and by generous individual donations.

Structure, governance and management

a. Constitution

Carers' Support East Kent is a company limited by guarantee, governed by its Memorandum and Articles of Association as amended by Special Resolution on 16th March 2017. It is registered as a charity with the Charity Commission.

b. Methods of appointment or election of Trustees

The management of the Charity is the responsibility of the Board of Trustees who are appointed and co-opted under the terms of the Articles of Association and are recruited from a wide range of backgrounds to ensure an appropriate mix of skills and experience.

c. Organisational structure and decision-making policies

The role of the Board of Trustees is to set the Charity's strategic direction, monitor the delivery of its objectives, uphold its values and governance and guide, advise and support the CEO, who is responsible for the day-to-day management decisions and leads the team towards achieving the Charity's vision and purpose.

**Carers' Support East Kent
(A company limited by guarantee)**

**Trustees' report (continued)
for the year ended 31 March 2022**

Structure, governance and management (continued)

d. Arrangements and Policies for the pay and remuneration of key management personnel

Carers' Support East Kent is committed to ensuring a proper balance between (i) paying our staff fairly, so that we attract and retain the best people for the job and (ii) careful management of our charity funds.

The Board of Trustees oversees proper administration of our pay policy, evaluates CEO/executive performance, and decides on any changes to pay of key personnel.

In determining its grading structure and setting remuneration levels, Trustees take account of the need to ensure value for money in respect of the use of public expenditure. This is balanced against the need to recruit and retain employees who are able to deliver high quality services to Carers and the need to comply with pay related legislation in relation to equal pay, national minimum wage and the national living wage.

e. Risk management

The Board of Trustees has in place a Risk Management Policy and a risk register to identify and manage the major risks to which the Charity is exposed; governance, regulatory, financial and operational. The review of the register is a standing item on the agenda of Board meetings.

Where appropriate, systems or procedures have been established to mitigate the risks the Charity faces. 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, Carers and visitors. These procedures are periodically reviewed to ensure that they continue to meet the needs of the Charity.

A major risk to the Charity's longer-term financial sustainability is the reliance on the Charity's main income source, a contract with Kent County Council. This is reflected in the Reserves Policy, referred to above, and a key element in the management of financial risk is a regular review of available liquid funds to settle debts as they fall due, regular liaison with the bank and active management of trade debtors and creditors balances to ensure sufficient working capital by the Charity.

In March 2021 the Charity appointed a Fundraising and Partnerships Manager to support the Charity with the aim of securing additional sources of income.

Attention has also been focused on non-financial risks arising from the safeguarding of Carers and the people they care for and the processing of information about those who use our services. These risks are managed by ensuring policies and procedures in place, through training of staff, volunteers and Trustees, external accreditation where appropriate and auditing (internal and external).

Plans for future periods

The Board and Senior Leadership Team are working on growth strategies having in this period reviewed internal infrastructure to provide capacity for growth .

Our plans are based on our Strategic Themes:

- Quality
- Development
- Working in Partnership
- Advocacy
- Staff and Volunteers
- Sustainability
- Infrastructure

Carers' Support East Kent
(A company limited by guarantee)

Trustees' report (continued)
for the year ended 31 March 2022

Members' liability

The Members of the Charity guarantee to contribute an amount not exceeding £1 to the assets of the Charity in the event of winding up.

Statement of Trustees' responsibilities

The Trustees (who are also the Directors of the Charity 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 Charity and of its income and application of resources, including its income and expenditure, 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 of the Charities SORP (FRS 102);
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

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

Disclosure of information to auditors

Each of the persons who are Trustees at the time when this Trustees' report is approved has confirmed that:


- so far as that Trustee is aware, there is no relevant audit information of which the Charity's auditors are unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the Charity's auditors are aware of that information.

Auditors

The auditors, Kreston Reeves LLP, have indicated their willingness to continue in office. The designated Trustees will propose a motion reappointing the auditors at a meeting of the Trustees.

Approved by order of the members of the Board of Trustees on
on their behalf by:

and signed


Mr C W Traylen
Chair of Trustees

26/10/22

Carers' Support East Kent
(A company limited by guarantee)

Independent auditors' report to the Members of Carers' Support East Kent

Opinion

We have audited the financial statements of Carers' Support East Kent (the 'Charity') for the year ended 31 March 2022 which comprise the Statement of financial activities, the Balance sheet, the Statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the Charity's affairs as at 31 March 2022 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the Charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Carers' Support East Kent
(A company limited by guarantee)

Independent auditors' report to the Members of Carers' Support East Kent (continued)

Other Information

The other information comprises the information included in the Annual report other than the financial statements and our Auditors' report thereon. The Trustees are responsible for the other information contained within the Annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements.
- the Trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the Charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' report.

We have nothing to report in respect of the following matters in relation to which Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Trustees' report and from the requirement to prepare a Strategic report.

Carers' Support East Kent
(A company limited by guarantee)

Independent auditors' report to the Members of Carers' Support East Kent (continued)

Responsibilities of trustees

As explained more fully in the Trustees' responsibilities statement, the Trustees (who are also the Directors of the Charity for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the Charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the Charity or to cease operations, or have no realistic alternative but to do so.

Auditors' responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- Discussions with management and assessment of known or suspected instances of non-compliance with laws and regulations (including health and safety) and fraud; and
- Assessment of identified fraud risk factors; and
- Challenging assumptions and judgements made by management in its significant accounting estimates; and
- Performing analytical procedures to identify any unusual or unexpected relationships, including related party transactions, that may indicate risks of material misstatement due to fraud; and
- Confirmation of related parties with management, and review of transactions throughout the period to identify any previously undisclosed transactions with related parties outside the normal course of business; and
- Reading minutes of meetings of those charged with governance; and
- Review of significant and unusual transactions; and
- Identifying and testing journal entries, in particular any manual entries made at the year end for financial statement preparation.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

As part of an audit in accordance with ISAs (UK), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Carers' Support East Kent
(A company limited by guarantee)

Independent auditors' report to the Members of Carers' Support East Kent (continued)

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion of the effectiveness of the Charity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Trustees.
- Conclude on the appropriateness of the Trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our Auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our Auditors' report. However, future events or conditions may cause the charitable company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

This report is made solely to the Charity's Trustees, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the Charity's Trustees those matters we are required to state to them in an Auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Charity and its Trustees, as a body, for our audit work, for this report, or for the opinions we have formed.



S Robinson BA FCA FCIE DChA MCMI (Senior statutory auditor)

for and on behalf of
Kreston Reeves LLP

Chartered Accountants
Statutory Auditor

Chatham Maritime

Date: 10 November 2022

Carers' Support East Kent
(A company limited by guarantee)

Statement of financial activities (Incorporating Income and expenditure account)
for the year ended 31 March 2022

	Note	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income from:					
Donations and legacies	3	1,905	62,168	64,073	53,614
Charitable activities	4	1,248,878	645,353	1,894,231	1,483,940
Investments	5	1,431	-	1,431	329
Total Income		1,252,214	707,521	1,959,735	1,537,883
Expenditure on:					
Charitable activities	6	1,316,973	299,881	1,616,854	1,502,531
Total expenditure		1,316,973	299,881	1,616,854	1,502,531
Net movement in funds		(64,759)	407,640	342,881	35,352
Reconciliation of funds:					
Total funds brought forward		953,826	86,465	1,040,291	1,004,939
Net movement in funds		(64,759)	407,640	342,881	35,352
Total funds carried forward		889,067	494,105	1,383,172	1,040,291

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 16 to 32 form part of these financial statements.

Carers' Support East Kent
(A company limited by guarantee)
Registered number: 07213672

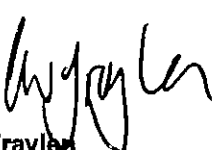
Balance sheet
as at 31 March 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	9	24,474	31,447
Current assets			
Debtors	10	36,608	131,756
Investments		254,503	255,817
Cash at bank and In hand		1,180,463	744,575
		<u>1,471,574</u>	<u>1,132,148</u>
Creditors: amounts falling due within one year	11	(112,876)	(123,304)
Net current assets		<u>1,358,698</u>	<u>1,008,844</u>
Total net assets		<u><u>1,383,172</u></u>	<u><u>1,040,291</u></u>
Charity funds			
Restricted funds	12	494,105	86,465
Unrestricted funds	12	889,067	953,826
Total funds		<u><u>1,383,172</u></u>	<u><u>1,040,291</u></u>

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

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

The financial statements were approved and authorised for issue by the Trustees on _____ and signed on their behalf by:

 26/10/22
Mr C W Traylen
 Chair of Trustees

The notes on pages 16 to 32 form part of these financial statements.

Carers' Support East Kent
(A company limited by guarantee)

Statement of cash flows
for the year ended 31 March 2022

	2022 £	2021 £
Cash flows from operating activities		
Net cash used in operating activities (see note 15)	442,048	(47,361)
	<hr/>	<hr/>
Cash flows from Investing activities		
Dividends, interests and rents from investments	1,431	329
Purchase of tangible fixed assets	(8,906)	(7,472)
	<hr/>	<hr/>
Net cash used in Investing activities	(7,474)	(7,143)
	<hr/>	<hr/>
Change in cash and cash equivalents in the year	434,574	(54,504)
Cash and cash equivalents at the beginning of the year	1,000,392	1,054,896
	<hr/>	<hr/>
Cash and cash equivalents at the end of the year (see note 17)	1,434,966	1,000,392
	<hr/> <hr/>	<hr/> <hr/>

The notes on pages 16 to 32 form part of these financial statements

Carers' Support East Kent
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2022

1. General Information

Carers Support East Kent is a Charitable Company incorporated in England and Wales. The registered office is Innovation House, Discovery Park, Ramsgate Road, Sandwich, Kent, CT13 9ND. The principal activities of the Charity are to provide information and support to people caring for relatives or friends due to a physical or mental illness, disability, frailty or addiction.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Carers' Support East Kent 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.

2.2 Going concern

The Trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the Charity to continue as a going concern. The Trustees make this assessment in respect of a period of at least one year from the date of authorisation for issue of the financial statements and have concluded that the Charity has adequate resources to continue in operational existence for the foreseeable future and there are no material uncertainties about the Charity's ability to continue as a going concern, thus they continue to adopt the going concern basis of accounting in preparing the financial statements.

2.3 Income

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

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

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

Carers' Support East Kent
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2022

2. Accounting policies (continued)

2.4 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 on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

All expenditure is inclusive of Irrecoverable VAT.

2.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.6 Taxation

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

2.7 Tangible fixed assets and depreciation

Tangible fixed assets costing £500 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives on the following bases:

- Short-term leasehold property - 15% straight line basis.
- Fixtures, fittings and equipment - 15% reducing balance basis.

2.8 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.

Carers' Support East Kent
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2022

2. Accounting policies (continued)

2.9 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.

2.10 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 Charity 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 in the Statement of financial activities as a finance cost.

2.11 Financial Instruments

The Charity 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.

2.12 Operating leases

Rentals paid under operating leases are charged to the Statement of financial activities on a straight line basis over the lease term.

2.13 Pensions

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

2.14 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 Charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity 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.

Carers' Support East Kent
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2022

3. Income from donations and legacies

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Donations	625	594	1,219	1,483
Grants	1,280	61,574	62,854	52,131
	<u>1,905</u>	<u>62,168</u>	<u>64,073</u>	<u>53,614</u>
Total 2021	<u>5,478</u>	<u>48,136</u>	<u>53,614</u>	

4. Income from charitable activities

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Contract income	1,248,878	645,353	1,894,231	1,483,940
Total 2021	<u>1,254,655</u>	<u>229,285</u>	<u>1,483,940</u>	

Included within contract income above is other unrestricted income amounting to £1,355 (2021: £6,558), and other restricted income amounting to £6,037 (2021: £Nil).

5. Investment income

	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Deposit account interest	1,431	1,431	329
Total 2021	<u>329</u>	<u>329</u>	

Carers' Support East Kent
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2022

6. Analysis of expenditure by activities

	Direct costs 2022 £	Grants payable 2022 £	Support costs 2022 £	Total funds 2022 £	Total funds 2021 £
Charitable activities	1,551,072	16,873	48,909	1,616,854	1,502,531
Total 2021	1,427,927	28,642	45,962	1,502,531	

Direct costs

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Carer one-off payments	-	19,162	19,162	15,133
Primary Care Rapid Access	-	176,217	176,217	120,646
Service delivery costs	115,755	-	115,755	100,325
Hospital brokerage	-	41,297	41,297	77,357
Marketing	4,297	-	4,297	8,405
Premises expenses	41,096	171	41,267	37,841
Insurance	6,452	-	6,452	5,436
Office expenses	58,599	5,434	64,033	62,342
Sundry expenses	2,577	-	2,577	5,878
Loss on disposal of tangible fixed assets	10,768	-	10,768	6,638
Professional fees	30,183	-	30,183	23,933
Depreciation	5,110	-	5,110	10,061
Wages and salaries	993,223	40,731	1,033,954	953,932
	1,268,060	283,012	1,551,072	1,427,927
Total 2021	1,180,354	247,573	1,427,927	

Carers' Support East Kent
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2022

Analysis of grants

	Grants to Individuals 2022 £	Total funds 2022 £	Total funds 2021 £
Grants payable	16,873	16,873	28,642
Total 2021	28,642	28,642	

Grants payable comprise £16,869 from restricted funds (2021: £28,508) and £4 from unrestricted funds (2021: £134).

Support costs

	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Auditors' remuneration and accountancy fees	6,786	6,786	5,016
Wages and salaries	42,123	42,123	40,946
	48,909	48,909	45,962
Total 2021	45,962	45,962	

Carers' Support East Kent
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2022

7. Staff costs

	2022	2021
	£	£
Wages and salaries	984,792	909,252
Social security costs	73,566	70,074
Pension costs	17,719	15,552
	<u>1,076,077</u>	<u>994,878</u>

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

	2022	2021
	No.	No.
	43	39

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

During the year the Charity's key senior management personnel received remuneration and benefits, including employer's national insurance contributions, amounting to £113,340 (2021: £112,537).

8. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2021 - £NIL).

During the year ended 31 March 2022, expenses totalling £20 were reimbursed or paid directly to 1 Trustee (2021: no trustees expenses were incurred).

Carers' Support East Kent
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2022

9. Tangible fixed assets

	Short-term leasehold property improvements £	Fixtures and fittings £	Total £
Cost or valuation			
At 1 April 2021	27,296	39,501	66,797
Additions	-	8,905	8,905
Disposals	(27,296)	(11,203)	(38,499)
At 31 March 2022	-	37,203	37,203
Depreciation			
At 1 April 2021	20,995	14,355	35,350
Charge for the year	-	6,110	6,110
On disposals	(20,995)	(6,736)	(27,731)
At 31 March 2022	-	12,729	12,729
Net book value			
At 31 March 2022	-	24,474	24,474
At 31 March 2021	6,301	25,146	31,447

10. Debtors

	2022 £	2021 £
Due within one year		
Trade debtors	18,200	124,752
Security deposits	2,052	-
Prepayments and accrued income	16,356	7,004
	36,608	131,756

Carers' Support East Kent
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2022

11. Creditors: Amounts falling due within one year

	2022	2021
	£	£
Trade creditors	34,983	17,938
Other taxation and social security	64,920	78,996
Other creditors	42	2,282
Accruals and deferred income	12,931	24,088
	112,876	123,304

Carers' Support East Kent
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2022

12. Statement of funds

Statement of funds - current year

	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers In/out £	Balance at 31 March 2022 £
Unrestricted funds					
Designated funds					
Fixed asset fund	31,447	-	(5,110)	(1,863)	24,474
Activities and events for carers	-	-	(2,492)	2,492	-
Community Navigator for Carers Contract Provision	260,000	-	-	-	260,000
	281,447	-	(7,602)	629	274,474
General funds					
Unrestricted funds	672,379	1,252,214	(1,309,371)	(629)	614,593
Total Unrestricted funds	953,826	1,252,214	(1,316,973)	-	889,067
Restricted funds					
Primary Care Rapid Access	68,450	218,398	(176,217)	(55,982)	54,649
Carers Hospital Service	12,269	397,613	(41,297)	(11,516)	357,069
Access to Support Groups / Training	186	916	(73)	-	1,029
Carers' One-Off Payments	-	22,389	(19,162)	-	3,227
Dementia Co-Ordinator Pilot	-	-	(20,970)	67,498	46,528
Live Well Kent Innovation Fund	2,241	-	-	-	2,241
Network Innovation Fund	171	-	(171)	-	-
Grants to Individuals	3,148	15,816	(15,966)	-	2,998
Time for Me Fund	-	3,308	(2,062)	-	1,246
National Lottery Community Fund	-	9,879	(9,394)	-	485
Carers' Trust Inclusive Communications	-	5,000	(2,320)	-	2,680
Carers' Trust Planning for Tomorrow	-	2,924	(2,569)	-	355
Carers' Trust Carers for Christmas	-	1,000	(1,000)	-	-
Carers' Trust Carer Respite Support and Development Fund	-	14,995	(4,352)	-	10,643
Kickstart	-	4,323	(3,938)	-	385

Carers' Support East Kent
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2022

12. Statement of funds (continued)

Statement of funds - current year (continued)

	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers In/out £	Balance at 31 March 2022 £
The Lawson Trust	-	5,000	-	-	5,000
Kent Community Foundation Grassroots Carers	-	5,000	-	-	5,000
Carers Trust Quilters Aspirations Fund	-	960	(390)	-	570
	<u>86,465</u>	<u>707,521</u>	<u>(299,881)</u>	<u>-</u>	<u>494,105</u>
Total of funds	<u><u>1,040,291</u></u>	<u><u>1,959,735</u></u>	<u><u>(1,616,854)</u></u>	<u><u>-</u></u>	<u><u>1,383,172</u></u>

Statement of funds - prior year

	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2021 £
Unrestricted funds					
Designated funds					
Fixed asset fund	40,674	-	(10,061)	834	31,447
Activities and events for carers	-	24	(2,640)	2,616	-
Community Navigator for Carers Contract Provision	250,000	-	-	-	250,000
	<u>290,674</u>	<u>24</u>	<u>(12,701)</u>	<u>3,450</u>	<u>281,447</u>
General funds					
Unrestricted funds	<u>629,630</u>	<u>1,260,438</u>	<u>(1,213,749)</u>	<u>(3,940)</u>	<u>672,379</u>
Total Unrestricted funds	<u><u>920,304</u></u>	<u><u>1,260,462</u></u>	<u><u>(1,226,450)</u></u>	<u><u>(490)</u></u>	<u><u>953,826</u></u>

Carers' Support East Kent
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2022

12. Statement of funds (continued)

Restricted funds

Primary Care Rapid Access	68,960	120,136	(120,646)	-	68,450
Carers Hospital Service	8,510	81,116	(77,357)	-	12,269
Access to Support Groups / Training	186	-	-	-	186
Carers' One-Off Payments	548	14,196	(15,133)	389	-
Live Well Kent Innovation Fund	2,241	-	-	-	2,241
Grants to Individuals	(323)	30,861	(27,230)	(160)	3,148
Carers' Trust Peer Support Project Grant (2)	1,200	-	(1,271)	71	-
Carers' Trust Rank Cares Peer Support Project	2,195	-	(2,199)	4	-
Carers' Trust Quilters Aspirations Fund	1,118	-	(1,278)	160	-
Carers' Trust Network Innovation Fund	-	10,000	(9,829)	-	171
Carers' Trust Connecting Carers and Carer Respite Support Funds	-	7,275	(7,288)	13	-
Carers' Trust Connecting Carers Connecting Communities Fund	-	13,837	(13,850)	13	-
	<u>84,635</u>	<u>277,421</u>	<u>(276,081)</u>	<u>490</u>	<u>86,465</u>
Total of funds	<u>1,004,939</u>	<u>1,537,883</u>	<u>(1,502,531)</u>	<u>-</u>	<u>1,040,291</u>

Designated funds

Fixed asset fund - this represents the amount of unrestricted funds which are held as fixed assets and therefore not freely available.

Activities and events for Carers - this fund is for the provision of social activities for Carers, with income met from Carer contributions.

Community Navigator for Carers Contract Provision - The Trustees have designated £250,000 as provision for cashflow requirements, inflation and cost increases over the remaining term of the Community Navigator for Carers Contract which has a fixed annual value.

Carers' Support East Kent
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2022

Restricted funds

Primary Care Rapid Access - Funding to provide support, usually in the form of replacement care, where a Carers' health and wellbeing is impacted by their caring role. A maximum amount applies, which is determined by the CCG, that can only be accessed once in a calendar year, per Carer. The balance of funds from 2020-21 was transferred to a new Dementia Co-Ordinator Pilot project, by agreement with the funder.

Carers Hospital Service – funding to support Carers needs around hospital discharge, when they are a patient or the person they care for is a patient in an acute hospital. The balance of funds from 2020-21 was transferred to a new Dementia Co-Ordinator Pilot project, by agreement with the funder.

Access to support groups / training - Funding to provide replacement care or transport to enable Carers to attend support groups / activities or training organised by Carers' Support.

Carers' one-off payments - Where an eligible need is identified during a Carer's assessment, which can be met by a one-off payment, we issue payments from this fund in line with Social Care, Health and Wellbeing OP/PD and DC/LD/MH, 'Supporting Carers' policy and practice guidance V9. April 2020.

Dementia Co-Ordinator Pilot - The funds were used to set up a pilot project to offer support and guidance for Carers affected by dementia. Funds were spent on staff costs.

Live Well Kent Innovation Fund - funding to provide a wellbeing service for Young Adult Carers in rural areas.

Network Innovation fund - The project used new technologies to raise awareness of the support available for Carers, including videos, podcasts, interactive learning, an online forum, live chat and e-bulletins. The funds covered new software and staff and support costs.

Grants to Individuals - CSEK applies for grants to assist individual Carers where a need presents. Grants are provided for a specific purpose and paid either directly to the Carer for this purpose or in some cases are used to directly purchase the item/service identified in the grant application for the Carer.

Time for Me Fund - Time for Me was CSEK's 20th anniversary appeal to raise funds for breaks for Carers. The funds were spent on social activities and replacement care for Carers.

National Lottery Community Fund - The grant funded a project called Digital Buddies, which set up an app-based peer to peer service offering Carers opportunities to discuss real life experiences with others in similar situations. The funds were spent on staff delivery costs.

Carers' Trust Inclusive Communications - The grant funded a project to improve equal access to services for Carers. The project aimed to gain a deeper understanding of the makeup of the diverse communities within the Charity's catchment area and identify the best methods of communicating, engaging, and supporting Carers who are not accessing services. The funds were spent on marketing materials, IT costs and staff support.

Carers' Trust Planning for Tomorrow - The project aimed to help older, bereaved male Carers to gain/develop skills enabling them to refocus their lives and make new social connections while benefiting from well-being and life after caring support. The activities included a blend of face to face and virtual activities. The funds were spent on event costs and staff support.

Carers' Trust Carers for Christmas - The funds were used to purchase and distribute Christmas vouchers for Carers.

Carers' Support East Kent
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2022

Carers' Trust Carer Respite Support and Development Fund - The project provided Carers access to breaks with replacement care. The funds were spent on Carer provision and staff support costs.

Kickstart - The Kickstart Scheme provides funding to create new jobs for 16 to 24 year olds on Universal Credit who are at risk of long-term unemployment. The funds were spent on salary costs and support costs.

The Lawson Trust - The project provides Carers access to breaks, including social activities and replacement care. This project will be delivered in 2022-23.

Kent Community Foundation Grassroots Carers - The project provides Carers access to breaks, including social activities and replacement care. This project will be delivered in 2022-23.

Carers' Trust Quilter Aspirations Fund - Grant awarded to CSEK to provide individual grants to Young Adult Carers.

Carers' Trust Peer Support Project Grant (2) - Additional grant funding awarded to deliver a Rural Carers Wellbeing Project. Project put on hold due to the COVID-19 pandemic by agreement with funder. This project was completed in 2020 - 2021.

Carers' Trust Rank Cares Peer Support Project - Grant awarded to deliver a Peer Support project for Carers aged 26-59 in the Thanet area, where two facilities operated by the Rank Group (Mecca Bingo and Grosvenor Casino) are located. The project was put on hold due to the COVID-19 pandemic by agreement with the funder. This project was completed in 2020 - 2021.

Carers' Trust Connecting Carers and Carer Respite Support Funds - The project piloted new ways to support Carers affected by loneliness, isolation and mental health difficulties. The project included a buddy scheme and wellness sessions. The funds covered the delivery of new sessions, materials and staff and support costs. This project was completed in 2020 - 2021.

Carers' Trust Connecting Carers Connected Communities Fund - The project aimed to support Carers in accessing digital communications and information, by undertaking research, marketing, training and providing equipment where necessary. The funds covered new equipment and staff and support costs. This project was completed in 2020 - 2021.

The surplus on restricted funds comprises funds for Carer support programmes to be spent in 2022/23. The majority of the funds are for the direct provision of support for Carers around hospital discharge and replacement care where a Carers' health and wellbeing is impacted.

13. Summary of funds

Summary of funds - current year

	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers In/out £	Balance at 31 March 2022 £
Designated funds	281,447	-	(7,602)	629	274,474
General funds	672,379	1,252,214	(1,309,371)	(629)	614,593
Restricted funds	86,465	707,521	(299,881)	-	494,105
	1,040,291	1,959,735	(1,616,854)	-	1,383,172

Carers' Support East Kent
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2022

13. Summary of funds (continued)

Summary of funds - prior year

	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2021 £
Designated funds	290,674	24	(12,701)	3,450	281,447
General funds	629,630	1,260,438	(1,213,749)	(3,940)	672,379
Restricted funds	84,635	277,421	(276,081)	490	86,465
	<u>1,004,939</u>	<u>1,537,883</u>	<u>(1,502,531)</u>	<u>-</u>	<u>1,040,291</u>

14. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Tangible fixed assets	24,474	-	24,474
Current assets	973,220	498,354	1,471,574
Creditors due within one year	(108,627)	(4,249)	(112,876)
Total	<u>889,067</u>	<u>494,105</u>	<u>1,383,172</u>

Analysis of net assets between funds - prior year

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Tangible fixed assets	31,447	-	31,447
Current assets	1,030,321	101,827	1,132,148
Creditors due within one year	(107,942)	(15,362)	(123,304)
Total	<u>953,826</u>	<u>86,465</u>	<u>1,040,291</u>

Carers' Support East Kent
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2022

15. Reconciliation of net movement in funds to net cash flow from operating activities

	2022 £	2021 £
Net income for the year (as per Statement of Financial Activities)	342,887	35,352
Adjustments for:		
Depreciation charges	5,110	10,061
Dividends, interests and rents from investments	(1,431)	(329)
Loss on the disposal of tangible fixed assets	10,768	6,638
Decrease/(increase) in debtors	95,148	(78,644)
Decrease in creditors	(10,428)	(20,439)
Net cash provided by/(used in) operating activities	442,048	(47,361)

16. Analysis of cash and cash equivalents

	2022 £	2021 £
Cash in hand	1,434,966	1,000,392
Total cash and cash equivalents	1,434,966	1,000,392

17. Analysis of changes in net debt

	At 1 April 2021 £	Cash flows £	At 31 March 2022 £
Cash at bank and in hand	744,575	435,888	1,180,463
Short-term cash deposits	255,817	(1,314)	254,503
	1,000,392	434,574	1,434,966

Carers' Support East Kent
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2022

18. Pension commitments

The Charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the Charity in an independently administered fund. The pension cost charge represents contributions payable by the Charity to the fund and amounted to £17,719 (2021: £15,552) in the financial year. There were contributions payable at the year end of £42 (2021: £Nil).

19. Operating lease commitments

At 31 March 2022 the Charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2022	2021
	£	£
Not later than 1 year	3,760	22,500
Later than 1 year and not later than 5 years	-	3,750
	<u>3,760</u>	<u>26,250</u>

On 18 March 2022, the Charity entered into two new operating leases for office premises. Both leases expire on 31 March 2024, with a total annual commitment of £20,515.

20. Related party transactions

The Charity has not entered into any related party transactions (2021: £Nil) and has no balances outstanding with any related parties at the Balance sheet date (2021: £Nil).

CARERS' SUPPORT EAST KENT

England & Wales - Charity number 1136904

Accounts

Registered number: 07213672
Charity number: 1136904

Carers' Support East Kent
(A company limited by guarantee)

Trustees' report and financial statements
for the year ended 31 March 2021

**Carers' Support East Kent
(A company limited by guarantee)**

Contents

	Page
Reference and administrative details of the Charity, its Trustees and Advisers	1 - 2
Trustees' report	3 - 9
Independent auditors' report on the financial statements	10 - 13
Statement of financial activities	14
Balance sheet	15
Statement of cash flows	16
Notes to the financial statements	17 - 31

Carers' Support East Kent
(A company limited by guarantee)

**Reference and administrative details of the Charity, its Trustees and Advisers
for the year ended 31 March 2021**

Trustees

Mr B Jackson, Interim Chair (from 1 August 2020) (resigned 14 February 2021)
Mr P A Curd, Chair (resigned 31 July 2020)
Miss S C Tait
Ms F Sexton
Mr G D Viggers, Treasurer
Mrs J Freer (resigned 14 September 2020)
Ms R M Bower-Smith (resigned 24 November 2020)
Mr J Bridle (resigned 7 May 2020)
Mr R Pasha
Mrs C D Ramsay (appointed 10 June 2020)
Mrs N Richards, Vice Chair (to 14 February 2021) and Interim Chair (from 15
February 2021) (appointed 10 June 2020)
Mr G Parker (appointed 16 June 2020, resigned 16 February 2021)
Mr P J Rhodes (appointed 11 November 2020, resigned 2 March 2021)

Company registered number

07213672

Charity registered number

1136904

Registered office

80 Middle Street
Deal
Kent
CT14 6HL

Chief executive officer

Ms J Attwell

Independent auditors

Kreston Reeves LLP
Chartered Accountants
Statutory Auditor
Montague Place
Quayside
Chatham Maritime
Chatham
Kent
ME4 4QU

**Carers' Support East Kent
(A company limited by guarantee)**

**Reference and administrative details of the Charity, its Trustees and Advisers (continued)
for the year ended 31 March 2021**

Bankers

National Westminster Bank Plc
31 High Street
Deal
Kent
CT16 1BL

CAF Bank Limited
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4JQ

HSBC Bank PLC
71 High Street
Deal
Kent
CT14 6EH

Flagstone
1st Floor, Clareville House
26 - 27 Oxenden Street
London
SW1Y 4EL

Carers' Support East Kent
(A company limited by guarantee)

Trustees' report
for the year ended 31 March 2021

The Trustees present their annual report together with the audited financial statements of the Charity for the year from 1 April 2020 to 31 March 2021. The Annual report serves the purposes of both a Trustees' report and a Directors' report under company law. The Trustees confirm that the Annual report and financial statements of the Charitable Company comply with the current statutory requirements, the requirements of the Charitable 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 (FRS102) (effective 1 January 2019).

Since the Charitable Company qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Objectives and activities

a. Policies and objectives

Carers' Support East Kent is a charity that provides Carers with the information and support they need. Our services are available to people looking after a relative or friend, who due to physical or mental illness, age related difficulties, disability, or an addiction, cannot manage without their support.

Our services are provided through the Community Navigation for Carers contract with Kent County Council, (which includes investment from Kent and Medway CCG) and through grants from other funders and donations.

The objects of the Charity are:

To raise awareness of and provide information and support to meet the needs of Carers. A Carer being someone who cares for a family member or friend who is ill, disabled or who has mental health or addiction problems and, to provide support services to meet the needs of those who are ill, disabled or who have mental health or addiction problems.

As the leading charity for Carers in East Kent, we aim to make a difference to the lives of Carers by providing:

- Information about services available to Carers, benefits and rights.
- Support – a listening ear, drop-ins, support groups, social activities and training workshops.
- Carer's Needs Assessments (for adults caring for adults on behalf of Kent County Council).
- Kent Carers Emergency Card.
- Carers Hospital Service at QEQM, Kent & Canterbury and William Harvey Hospitals.
- Young Adult Carer service – a dedicated team for 16-24 year old Carers.

We promote the needs of Carers to statutory agencies, voluntary organisations and the wider public and aim to ensure Carers are consulted on issues that matter to them locally and nationally.

We are a network partner of Carers Trust, and an affiliate member of Carers UK, both influential national charities.

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, including the guidance 'Public benefit: running a charity (PB2)'.

Carers' Support East Kent
(A company limited by guarantee)

Trustees' report (continued)
for the year ended 31 March 2021

Achievements and performance

a. Review of activities

Carers' Support East Kent has continued to provide information, support and assessment throughout the COVID-19 pandemic. Having previously invested in our IT infrastructure, we were able to very quickly respond to the guidance from government to work from home.

We have continued to provide information, support and assessment to Carers by telephone, email and online and through grant funding have expanded our digital offer and found ways of providing social interaction for Carers whilst face to face groups and activities were unable to take place. We ran a digital inclusion survey to understand Carer's choices and challenges in accessing information and support online.

Our staff and volunteer teams have worked tirelessly to provide much need support and information to Carers who have experienced many challenges throughout the pandemic.

Carers' Support East Kent have taken part in the Fairer for Carers campaign calling on government for an increase in Carers' Allowance to match increases in Universal credit and help Carers manage the higher costs of caring and the lack of services as a result of the pandemic.

We actively campaigned for Carers to be prioritised in the COVID-19 vaccination programme, access to PPE for Carers and for Carers needs to be considered by decision makers throughout the pandemic.

Nearly 9,000 Carers are currently known to Carers' Support East Kent.

In the year 2020-2021:

- 1933 new Carers accessed our services, a 16.5% increase on the previous year.
- 629 Carers received a statutory Carers assessment.
- 361 Carers received practical support services when the person they care for, or they themselves were discharged from hospital.
- 355 Carers received practical support through our Primary Care Rapid Access Service.
- 100% of Carers received initial contact within 5 working days of referral to our service.

"In one phone call you have given me more information than anyone else ever".

Many people have found themselves looking after someone during lockdown for the first time in their lives. This is never a planned life event and would be hard even during 'normal' times. Catherine shares her experience.

Catherine's Story:

"My husband is only 62 and when he had a heart attack in January, it was a big shock. The team at William Harvey Hospital were fantastic but he suffered a lack of oxygen to the brain which has left him with a lasting brain injury. He spent 5 months in hospital all together. After the William Harvey, he was transferred to the neuro-rehabilitation unit at Kent & Canterbury and then he tested positive for Coronavirus.

It's been a really difficult time for me and my three young children, especially because we couldn't visit him and see for ourselves how he was doing. When the Discharge Team at the hospital rang to say he was coming home that very day, I panicked. I wasn't ready, the house wasn't ready, and I hadn't had time to prepare the children.

Thankfully, the Occupational Therapist and the Neuropsychologist who had been looking after my husband had put me in touch with Carers Support East Kent who have been fantastic.

They liaised together so my husband didn't come home that day which gave me time to get things sorted both practically and mentally. When he did come home, Carers Support East Kent arranged for someone to stay with me at night for the first 9 days and people came morning and night to support me too. It was invaluable and has helped us all adjust to our new lives.

Carers' Support East Kent
(A company limited by guarantee)

Trustees' report (continued)
for the year ended 31 March 2021

Achievements and performance (continued)

Before I knew about Carers Support East Kent, I felt very isolated and anxious, but now I know who to call if I am worried or have a question. I don't know what I would have done without them.

He's only been home for 2 weeks, but I feel more confident that I can cope, and they will help me with whatever the future brings. Thank you."

Gaynor's Story:

"I just wish I'd known about Carers' Support East Kent earlier!"

Gaynor, 43, lives with her family in Tenterden. She combines studying and working for her nursing apprenticeship with caring for her young adult daughter who has autism and mental health issues.

"My daughter's mental health goes up and down. I need to organise health appointments, sort prescriptions, do her shopping, make sure she gets out for exercise but mainly it's about being there for her, providing social and emotional support when she's not coping mental health wise.

At the time I was referred to Carers' Support East Kent (through mental health services), I was working on a Covid ward and was close to breakdown myself. They have been phoning me regularly to help me with the things causing me stress and giving me ideas of how to cope. They also suggested telling my daughter how I'm feeling and that has really helped. It's been great to speak to the same person every time, someone who is neutral, doesn't judge, listens and maybe looks at things from a different angle. These little things have made a massive difference and helped me cope better with my situation. I just wish I'd known about Carers' Support East Kent earlier!"

"I also find just getting even 20 minutes to myself outside of work or being a Carer helps to calm me down, whether that's sitting down with a cup of coffee or doing regular mindfulness which really helps to 'reset' me."

Carers' Support East Kent online

In June 2020, our website was relaunched using feedback from Carers, staff and volunteers and now includes information factsheets and frequently asked questions as well as information about our charity and a variety of ways to contact us.

Through grant funding from Carers Trust we were able to add new interactive features such as live chat and an online forum to create a community for Carers, digital news and videos and What's On for Carers (a searchable calendar of events and activities).

Carers have told us throughout the pandemic that they have felt increasingly lonely and isolated and that their mental and physical health has suffered.

Grant funding also enabled us to provide:

- a programme of online wellbeing activities throughout the year including relaxation and exercise sessions, creative groups, quizzes, and social and support groups.
- a Buddy scheme to match like-minded Carers.
- access to technology and support to use the internet/online services.

"I really have had a fantastic time; it's been lovely to talk to people and has truly made a difference to my week."

Janet, who lives in Margate, cares for her husband who has multiple physical health problems. She says being able to join an online session has reduced her isolation and given her a boost:

Carers' Support East Kent
(A company limited by guarantee)

Trustees' report (continued)
for the year ended 31 March 2021

Achievements and performance (continued)

"It has been so lovely to join Carers' Support East Kent's Knit and Natter zoom group. It has been such an isolating time, and after my first session, I went out into the garden with a big smile on my face and felt relieved just from talking to someone different. It has been nice to see someone else's face, have a chat and a laugh. I really look forward to the next session now!"

Carer Involvement

In July 2020, Carers' Support East Kent Board of Trustees approved a Carer Involvement Policy and Carer Involvement Strategy (Sep 2020 to March 2025). The Strategy developed by a group of Carers, a Carer Involvement Lead and the CEO sets out Carers' Support East Kent's commitment to Carer involvement and how the charity will achieve this in the coming years.

The Strategy recommended a Carer Advisory Group be formed and recruitment to this group took place in autumn 2020. The group is now established and continued to meet online throughout the pandemic, overcoming challenges with technology and managing caring roles alongside their commitment to the group. Our thanks to the members of this group for working with us to ensure work to involve Carers continues to shape Carers' Support East Kent's activities.

Celebrating 20 years of supporting Carers

In our founding year, 2001 we supported 400 Carers in the Dover District area. Having expanded our geographical reach, this number grows year on year and currently nearly 9000 Carers living in or caring for someone on East Kent are known to us.

2021 brings us to our 20th year of providing information and support to Carers to improve wellbeing, reduce isolation and place Carers at the centre of everything we do.

The COVID-19 pandemic has impacted some of our plans for this very special year, but we will be taking every opportunity to celebrate our achievements over the last 20 years, raise awareness of Carers and launch an appeal to give Carers some much needed time for themselves.

Financial review

a. Going concern

The financial results for the year ended 31 March 2021 was a surplus of £35,352, comprising an unrestricted surplus of £33,522 and a restricted surplus of £1,830, both after transfers.

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity 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.

Carers' Support East Kent
(A company limited by guarantee)

Trustees' report (continued)
for the year ended 31 March 2021

b. Reserves policy

In accordance with good practice for voluntary organisations, Carers' Support East Kent requires to hold sufficient funds to provide for the sustainability of the services and ability to meet financial commitments, without further call on public resources, in the event of a cessation or the charity being unsuccessful in securing future contract funding.

The Trustees consider that minimum reserves should be maintained equivalent to three months expenditure on charitable activities which, based on these accounts, would represent approximately £375,000. This is covered by the general funds of £672,379. Funds in excess of the reserves policy are planned to be invested in the financial year 2021/22 in expenditure on the development of new projects and services and to strengthen project and organisational management.

Two separately designated funds cover, respectively, the value of fixed assets, and a provision for the cashflow requirements, inflation and cost increases over the remaining term of the Community Navigation for Carers Contract which has a fixed annual value.

c. Principal funding

We are funded through a contract with Kent County Council which includes investment from Kent and Medway CCG, supplemented by grants from other funders and by generous individual donations.

Structure, governance and management

a. Constitution

Carers' Support East Kent is a company limited by guarantee, governed by its Memorandum and Articles of Association as amended by Special Resolution on 16th March 2017. It is registered as a charity with the Charity Commission.

b. Methods of appointment or election of Trustees

The management of the Charity is the responsibility of the Board of Trustees who are appointed and co-opted under the terms of the Articles of Association and are recruited from a wide range of backgrounds to ensure an appropriate mix of skills and experience.

c. Organisational structure and decision-making policies

The role of the Board of Trustees is to set the Charity's strategic direction, monitor the delivery of its objectives, uphold its values and governance and guide, advise and support the CEO, who is responsible for the day-to-day management decisions and leads the team towards achieving the Charity's vision and purpose.

d. Arrangements and Policies for the pay and remuneration of key management personnel

Carers' Support East Kent is committed to ensuring a proper balance between (i) paying our staff fairly, so that we attract and retain the best people for the job and (ii) careful management of our charity funds.

The Board of Trustees oversees proper administration of our pay policy, evaluates CEO/executive performance, and decides on any changes to pay of key personnel.

In determining its grading structure and setting remuneration levels, Trustees take account of the need to ensure value for money in respect of the use of public expenditure. This is balanced against the need to recruit and retain employees who are able to deliver high quality services to Carers and the need to comply with pay related legislation in relation to equal pay, national minimum wage and the national living wage.

Carers' Support East Kent
(A company limited by guarantee)

Trustees' report (continued)
for the year ended 31 March 2021

Structure, governance and management (continued)

e. Risk management

The Board of Trustees has in place a Risk Management Policy and a risk register to identify and manage the major risks to which the Charity is exposed; governance, regulatory, financial and operational. The review of the register is a standing item on the agenda of Board meetings.

Where appropriate, systems or procedures have been established to mitigate the risks the Charity faces. 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, Carers and visitors. These procedures are periodically reviewed to ensure that they continue to meet the needs of the Charity.

A major risk to the Charity's longer-term financial sustainability is the reliance on the Charity's main income source, a contract with Kent County Council. This is reflected in the Reserves Policy, referred to above, and a key element in the management of financial risk is a regular review of available liquid funds to settle debts as they fall due, regular liaison with the bank and active management of trade debtors and creditors balances to ensure sufficient working capital by the Charity.

In March 2021 the Charity appointed a Fundraising and Partnerships Manager to support the Charity with the aim of securing additional sources of income.

Attention has also been focused on non-financial risks arising from the safeguarding of Carers and the people they care for and the processing of information about those who use our services. These risks are managed by ensuring policies and procedures in place, through training of staff, volunteers and Trustees, external accreditation where appropriate and auditing (internal and external).

Plans for future periods

In line with our strategic plan (2019-2025) in 2021/22 we are planning the following activity against our Strategic Themes:

- Quality** – introduction of a new Quality Assurance Framework and Trusted Charity accreditation.
- Development** – having recently appointed a Fundraising and Partnerships Manager we will be launching a Fundraising appeal "Time for Me" to give Carers some much needed time for themselves and further developing services using feedback from Carers to inform planning.
- Working in Partnership** – having recently appointed a Fundraising and Partnerships Manager we will be developing partnerships to support the "Time for Me" appeal and will continue to work in partnership to improve services to Carers.
- Advocacy** – we will continue to use feedback from Carers to champion their needs with decision makers.
- Staff and Volunteers** – We will use learning from the COVID-19 pandemic to review our working practices and develop more opportunities for volunteers to support our work with Carers.
- Sustainability** – having recently appointed a Fundraising and Partnerships Manager we will diversify our funding sources in 2021/22 and beyond.
- Infrastructure** – we will review the infrastructure and resources needed both to deliver our current services and future services.

Members' liability

The Members of the Charity guarantee to contribute an amount not exceeding £1 to the assets of the Charity in the event of winding up.

Carers' Support East Kent
(A company limited by guarantee)

Trustees' report (continued)
for the year ended 31 March 2021

Statement of Trustees' responsibilities

The Trustees (who are also the Directors of the Charity 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 Charity and of its income and application of resources, including its income and expenditure, 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 of the Charities SORP (FRS 102);
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

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

Disclosure of information to auditors

Each of the persons who are Trustees at the time when this Trustees' report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the Charity's auditors are unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the Charity's auditors are aware of that information.

Auditors

The auditors, Kreston Reeves LLP, have indicated their willingness to continue in office. The designated Trustees will propose a motion reappointing the auditors at a meeting of the Trustees.

Approved by order of the members of the Board of Trustees on 16.8.2021 and signed on their behalf by:



Mrs N Richards
Interim Chair of Trustees

Carers' Support East Kent
(A company limited by guarantee)

Independent auditors' report to the Members of Carers' Support East Kent

Opinion

We have audited the financial statements of Carers' Support East Kent (the 'Charity') for the year ended 31 March 2021 which comprise the Statement of financial activities, the Balance sheet, the Statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the Charity's affairs as at 31 March 2021 and of its income and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the Charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Carers' Support East Kent
(A company limited by guarantee)

Independent auditors' report to the Members of Carers' Support East Kent (continued)

Other information

The Trustees are responsible for the other information. The other information comprises the information included in the Annual report, other than the financial statements and our Auditors' report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements.
- the Trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the Charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' report.

We have nothing to report in respect of the following matters in relation to which Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Trustees' report and from the requirement to prepare a Strategic report.

Responsibilities of trustees

As explained more fully in the Trustees' responsibilities statement, the Trustees (who are also the Directors of the Charity for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the Charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the Charity or to cease operations, or have no realistic alternative but to do so.

Independent auditors' report to the Members of Carers' Support East Kent (continued)

Auditors' responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- Discussions with management and assessment of known or suspected instances of non-compliance with laws and regulations (including health and safety) and fraud; and
- Assessment of identified fraud risk factors; and
- Challenging assumptions and judgements made by management in its significant accounting estimates; and
- Performing analytical procedures to identify any unusual or unexpected relationships, including related party transactions, that may indicate risks of material misstatement due to fraud; and
- Confirmation of related parties with management, and review of transactions throughout the period to identify any previously undisclosed transactions with related parties outside the normal course of business; and
- Reading minutes of meetings of those charged with governance; and
- Review of significant and unusual transactions; and
- Identifying and testing journal entries, in particular any manual entries made at the year end for financial statement preparation.

As part of an audit in accordance with ISAs (UK), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion of the effectiveness of the Charity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Trustees.
- Conclude on the appropriateness of the Trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our Auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our Auditors' report. However, future events or conditions may cause the charitable company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Carers' Support East Kent
(A company limited by guarantee)

Independent auditors' report to the Members of Carers' Support East Kent (continued)

Use of our report

This report is made solely to the Charity's Trustees, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the Charity's Trustees those matters we are required to state to them in an Auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Charity and its Trustees, as a body, for our audit work, for this report, or for the opinions we have formed.



S Robison BA FCA FCIE DChA MCMI (Senior statutory auditor)

for and on behalf of
Kreston Reeves LLP

Chartered Accountants
Statutory Auditor

Chatham Maritime

Date: 13 September 2021

Carers' Support East Kent
(A company limited by guarantee)

Statement of financial activities (incorporating income and expenditure account)
for the year ended 31 March 2021

	Note	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Income from:					
Donations and legacies	3	5,478	48,136	53,614	37,493
Charitable activities	4	1,254,655	229,285	1,483,940	1,511,960
Investments	5	329	-	329	2,517
		<u>1,260,462</u>	<u>277,421</u>	<u>1,537,883</u>	<u>1,551,970</u>
Total income					
Expenditure on:					
Charitable activities	6	1,226,450	276,081	1,502,531	1,459,837
		<u>1,226,450</u>	<u>276,081</u>	<u>1,502,531</u>	<u>1,459,837</u>
Total expenditure					
Net income					
Transfers between funds	12	34,012 (490)	1,340 490	35,352 -	92,133 -
		<u>33,522</u>	<u>1,830</u>	<u>35,352</u>	<u>92,133</u>
Net movement in funds					
Reconciliation of funds:					
Total funds brought forward		920,304	84,635	1,004,939	912,806
Net movement in funds		33,522	1,830	35,352	92,133
		<u>953,826</u>	<u>86,465</u>	<u>1,040,291</u>	<u>1,004,939</u>
Total funds carried forward					

The notes on pages 17 to 31 form part of these financial statements.

Carers' Support East Kent
 (A company limited by guarantee)
 Registered number: 07213672

Balance sheet
 as at 31 March 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	9	31,447	40,674
Current assets			
Debtors	10	131,756	53,112
Investments		255,817	86,105
Cash at bank and in hand		744,575	968,791
		<u>1,132,148</u>	<u>1,108,008</u>
Creditors: amounts falling due within one year	11	(123,304)	(143,743)
Net current assets		<u>1,008,844</u>	<u>964,265</u>
Total net assets		<u><u>1,040,291</u></u>	<u><u>1,004,939</u></u>
Charity funds			
Restricted funds	12	86,465	84,635
Unrestricted funds	12	953,826	920,304
Total funds		<u><u>1,040,291</u></u>	<u><u>1,004,939</u></u>

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

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

The financial statements were approved and authorised for issue by the Trustees on 16.8.2021. and signed on their behalf by:



Mrs N Richards
 Interim Chair of Trustees

The notes on pages 17 to 31 form part of these financial statements.

Carers' Support East Kent
(A company limited by guarantee)

Statement of cash flows
for the year ended 31 March 2021

	2021 £	2020 £
Cash flows from operating activities		
Net cash used in operating activities	<u>(47,361)</u>	<u>250,096</u>
Cash flows from investing activities		
Dividends, interests and rents from investments	329	2,517
Purchase of tangible fixed assets	<u>(7,472)</u>	<u>(13,528)</u>
Net cash used in investing activities	<u>(7,143)</u>	<u>(11,011)</u>
Change in cash and cash equivalents in the year	(54,504)	239,085
Cash and cash equivalents at the beginning of the year	<u>1,054,896</u>	<u>815,811</u>
Cash and cash equivalents at the end of the year	<u><u>1,000,392</u></u>	<u><u>1,054,896</u></u>

The notes on pages 17 to 31 form part of these financial statements

Carers' Support East Kent
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2021

1. General information

Carers Support East Kent is a Charitable Company incorporated in England and Wales. The registered office is 80 Middle Street, Deal, Kent, CT14 6HL. The principal activities of the Charity are to provide information and support to people caring for relatives or friends due to a physical or mental illness, disability, frailty or addiction.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Carers' Support East Kent 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.

2.2 Going concern

The Trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the Charity to continue as a going concern. The Trustees make this assessment in respect of a period of at least one year from the date of authorisation for issue of the financial statements and have concluded that the Charity has adequate resources to continue in operational existence for the foreseeable future and there are no material uncertainties about the Charity's ability to continue as a going concern, thus they continue to adopt the going concern basis of accounting in preparing the financial statements.

Whilst the impact of the COVID-19 pandemic has been assessed by the Trustees, so far as is reasonably possible, due to its unprecedented impact on the worldwide economy it is difficult to evaluate with any certainty the potential outcomes on the Charity's future activities. However, taking into consideration the Charity's level of reserves, the Trustees believe that the Charity will be able to continue in operational existence for the foreseeable future.

2.3 Income

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

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

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

Carers' Support East Kent
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2021

2. Accounting policies (continued)

2.4 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 on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

All expenditure is inclusive of irrecoverable VAT.

2.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.6 Tangible fixed assets and depreciation

Tangible fixed assets costing £500 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives on the following bases:

Short-term leasehold property - 15% straight line basis.
Fixtures, fittings and equipment - 15% reducing balance basis.

2.7 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.

2.8 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.

Notes to the financial statements
for the year ended 31 March 2021

2. Accounting policies (continued)

2.9 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 Charity 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 in the Statement of financial activities as a finance cost.

2.10 Financial instruments

The Charity 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.

2.11 Operating leases

Rentals paid under operating leases are charged to the Statement of financial activities on a straight line basis over the lease term.

2.12 Pensions

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

2.13 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 Charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity 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.

Carers' Support East Kent
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2021

3. Income from donations and legacies

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Donations	1,483	-	1,483	4,089
Grants	3,995	48,136	52,131	33,404
	<u>5,478</u>	<u>48,136</u>	<u>53,614</u>	<u>37,493</u>
Total 2020	<u><u>4,089</u></u>	<u><u>33,404</u></u>	<u><u>37,493</u></u>	

4. Income from charitable activities

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Contract income	1,254,655	229,285	1,483,940	1,511,960
Total 2020	<u><u>1,237,039</u></u>	<u><u>274,921</u></u>	<u><u>1,511,960</u></u>	

Included within contract income above is other unrestricted income amounting to £6,558 (2020: £17,139).

5. Investment income

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Deposit account interest	329	329	2,517
Total 2020	<u><u>2,517</u></u>	<u><u>2,517</u></u>	

Carers' Support East Kent
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2021

6. Analysis of expenditure by activities

	Direct costs 2021 £	Grants payable 2021 £	Support costs 2021 £	Total funds 2021 £	Total funds 2020 £
Charitable activities	1,427,927	28,642	45,962	1,502,531	1,459,837
Total 2020	<u>1,394,122</u>	<u>20,797</u>	<u>44,918</u>	<u>1,459,837</u>	

Direct costs

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Carer one-off payments	-	15,133	15,133	22,318
Primary Care Rapid Access	-	120,646	120,646	131,982
Service delivery costs	89,538	10,787	100,325	138,847
Hospital brokerage	-	77,357	77,357	117,685
Marketing	8,405	-	8,405	15,236
Premises expenses	37,841	-	37,841	65,127
Insurance	5,436	-	5,436	6,194
Office expenses	61,115	1,227	62,342	46,624
Sundry expenses	1,517	4,361	5,878	5,467
Loss on disposal of tangible fixed assets	6,638	-	6,638	6,625
Professional fees	23,933	-	23,933	25,136
Depreciation	10,061	-	10,061	9,437
Wages and salaries	935,870	18,062	953,932	803,444
	<u>1,180,354</u>	<u>247,573</u>	<u>1,427,927</u>	<u>1,394,122</u>
Total 2020	<u>1,088,366</u>	<u>305,756</u>	<u>1,394,122</u>	

Carers' Support East Kent
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2021

Analysis of grants

	Grants to Individuals 2021 £	Total funds 2021 £	Total funds 2020 £
Grants payable	28,642	28,642	20,797
Total 2020	<u>20,797</u>	<u>20,797</u>	

Grants payable comprise £28,508 from restricted funds (2020: £20,797) and £134 from unrestricted funds (2020: £Nil).

Support costs

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Auditors' remuneration and accountancy fees	5,016	5,016	3,993
Wages and salaries	40,946	40,946	40,925
	<u>45,962</u>	<u>45,962</u>	<u>44,918</u>
Total 2020	<u>42,156</u>	<u>42,156</u>	

Carers' Support East Kent
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2021

7. Staff costs

	2021	2020
	£	£
Wages and salaries	909,252	768,374
Social security costs	70,074	61,894
Pension costs	15,552	14,101
	994,878	844,369

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

	2021	2020
	No.	No.
	39	32

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

During the year the Charity's key senior management personnel received remuneration and benefits, including employer's national insurance contributions, amounting to £112,537 (2020: £111,688).

8. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2020: £Nil).

During the year ended 31 March 2021, no Trustee expenses have been incurred (2020: £1,267 to 6 Trustees).

Carers' Support East Kent
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2021

9. Tangible fixed assets

	Short-term leasehold property improvements £	Fixtures and fittings £	Total £
Cost or valuation			
At 1 April 2020	27,296	49,741	77,037
Additions	-	7,472	7,472
Disposals	-	(17,712)	(17,712)
At 31 March 2021	<u>27,296</u>	<u>39,501</u>	<u>66,797</u>
Depreciation			
At 1 April 2020	16,901	19,462	36,363
Charge for the year	4,094	5,967	10,061
On disposals	-	(11,074)	(11,074)
At 31 March 2021	<u>20,995</u>	<u>14,355</u>	<u>35,350</u>
Net book value			
At 31 March 2021	<u>6,301</u>	<u>25,146</u>	<u>31,447</u>
At 31 March 2020	<u>10,395</u>	<u>30,279</u>	<u>40,674</u>

10. Debtors

	2021 £	2020 £
Due within one year		
Trade debtors	124,752	34,505
Other debtors	-	11,930
Prepayments and accrued income	7,004	6,677
	<u>131,756</u>	<u>53,112</u>

Carers' Support East Kent
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2021

11. Creditors: Amounts falling due within one year

	2021 £	2020 £
Trade creditors	17,938	28,973
Other taxation and social security	78,996	70,087
Other creditors	2,282	17,670
Accruals and deferred income	24,088	27,013
	<u>123,304</u>	<u>143,743</u>

12. Statement of funds

Statement of funds - current year

	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2021 £
Unrestricted funds					
Designated funds					
Fixed asset fund	40,674	-	(10,061)	834	31,447
Activities and events for carers	-	24	(2,640)	2,616	-
Community Navigator for Carers Contract Provision	250,000	-	-	-	250,000
	<u>290,674</u>	<u>24</u>	<u>(12,701)</u>	<u>3,450</u>	<u>281,447</u>
General funds					
Unrestricted funds	629,630	1,260,438	(1,213,749)	(3,940)	672,379
Total Unrestricted funds	<u>920,304</u>	<u>1,260,462</u>	<u>(1,226,450)</u>	<u>(490)</u>	<u>953,826</u>
Restricted funds					
Primary Care Rapid Access	68,960	120,136	(120,646)	-	68,450
Carers Hospital Service	8,510	81,116	(77,357)	-	12,269
Access to Support Groups / Training	186	-	-	-	186
Carers' One-Off Payments	548	14,196	(15,133)	389	-
Live Well Kent Innovation Fund	2,241	-	-	-	2,241
Individual Carer Grants	(323)	30,861	(27,230)	(160)	3,148
Carers Trust Peer Support Project Grant (2)	1,200	-	(1,271)	71	-
Carers Trust Rank Cares Peer Support Project	2,195	-	(2,199)	4	-

Carers' Support East Kent
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2021

12. Statement of funds (continued)

Statement of funds - current year (continued)

	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2021 £
Carers Trust Quilters Aspirations Fund	1,118	-	(1,278)	160	-
Carers' Trust Network Innovation Fund	-	10,000	(9,829)	-	171
Carers' Trust Connecting Carers and Carer Respite Support Funds	-	7,275	(7,288)	13	-
Carers' Trust Connecting Carers Connected Communities Fund	-	13,837	(13,850)	13	-
	84,635	277,421	(276,081)	490	86,465
Total of funds	1,004,939	1,537,883	(1,502,531)	-	1,040,291

Statement of funds - prior year

	Balance at 1 April 2019 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2020 £
Unrestricted funds					
Designated funds					
Fixed asset fund	39,799	-	(9,437)	10,312	40,674
Activities and events for carers	4,822	7,074	(13,356)	1,460	-
Community Navigator for Carers Contract Provision	435,000	-	-	(185,000)	250,000
	479,621	7,074	(22,793)	(173,228)	290,674
General funds					
Unrestricted funds	330,322	1,236,571	(1,110,491)	173,228	629,630
Total Unrestricted funds	809,943	1,243,645	(1,133,284)	-	920,304

Carers' Support East Kent
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2021

12. Statement of funds (continued)

Restricted funds

Primary Care Rapid Access	71,368	129,574	(131,982)	-	68,960
Access to Support Groups / Training	-	4,047	(3,861)	-	186
Carers' One-Off Payments	-	22,866	(22,318)	-	548
Carers Hospital Service	29,254	96,941	(117,685)	-	8,510
Live Well Kent Innovation Fund	2,241	-	-	-	2,241
Aylesham Rent	-	21,493	(21,493)	-	-
Individual Carer Grants	-	20,474	(20,797)	-	(323)
Carers Trust Peer Support Project Grant (1)	-	5,980	(5,980)	-	-
Carers Trust Peer Support Project Grant (2)	-	1,200	-	-	1,200
Carers Trust Rank Cares Peer Support Project	-	3,000	(805)	-	2,195
Carers Trust Quilter Explore More Support Fund	-	1,500	(1,404)	(96)	-
Carers Trust Quilters Aspiration Fund	-	1,250	(228)	96	1,118
	<u>102,863</u>	<u>308,325</u>	<u>(326,553)</u>	<u>-</u>	<u>84,635</u>
Total of funds	<u>912,806</u>	<u>1,551,970</u>	<u>(1,459,837)</u>	<u>-</u>	<u>1,004,939</u>

Designated funds

Fixed asset fund - this represents the amount of unrestricted funds which are held as fixed assets and therefore not freely available.

Community Navigator for Carers Contract Provision - The Trustees have designated £250,000 as provision for cashflow requirements, inflation and cost increases over the remaining term of the Community Navigator for Carers Contract which has a fixed annual value.

Carers' Support East Kent
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2021

Restricted funds

Primary Care Rapid Access - Funding to provide support, usually in the form of replacement care, where a carers' health and wellbeing is impacted by their caring role. A maximum amount applies, which is determined by each CCG, that can only be accessed once in a calendar year, per Carer.

Carers Hospital Service – funding to support Carers needs around hospital discharge, when they are a patient or the person they care for is a patient in an acute hospital.

The balance of the above funds includes a small number of open carer packages to be spent early in 2021/22; the majority of the balance is planned to be spent on a new specialist carer support project in 2021/22 and beyond.

Access to support groups / training - Funding to provide replacement care or transport to enable carers to attend support groups / activities or training organised by Carers' Support.

Carers' one off payments - Where an eligible need is identified during a carer's assessment, which can be met by a one off payment, we issue payments from this fund in line with Social Care, Health and Wellbeing OP/PD and DC/LD/MH, 'Supporting Carers' policy and practice guidance V9. April 2020.

Live Well Kent Innovation Fund - funding to provide a wellbeing service for Young Adult Carers in rural areas.

Aylesham Rent Fund - The Charity is renting two offices at Aylesham Medical Centre from the NHS. This is being funded by developer contributions and is at zero cost to the Charity.

Individual Carer Grants - CSEK applies for grants to assist individual Carers where a need presents. Grants are provided for a specific purpose and paid either directly to the Carer for this purpose or in some cases are used to directly purchase the item/service identified in the grant application for the Carer.

Carers Trust Peer Support project grant (1) - Grant funding awarded to CSEK to deliver a Rural Carers Wellbeing Project in a specific area (Aylesham).

Carers Trust Peer Support project grant (2) - Additional grant funding awarded to deliver the same project in a different Rural area. Project put on hold due to the COVID-19 pandemic by agreement with funder. This project was completed in 2020 - 2021.

Carers Trust Rank Cares Peer Support Project - Grant awarded to deliver a Peer Support project for Carers aged 26-59 in the Thanet area, where two facilities operated by the Rank Group (Mecca Bingo and Grosvenor Casino) are located. The project was put on hold due to the COVID-19 pandemic by agreement with the funder. This project was completed in 2020 - 2021.

Carers Trust Quilter Explore More! - Grant awarded to CSEK to provide individual grants to Young Adult Carers. Balance of £96, by agreement with the funder, has been added to the Aspirations fund.

Carers Trust Quilter Aspirations fund - Grant awarded to CSEK to provide individual grants to Young Adult Carers. This project was completed in 2020 - 2021.

Carers' Support East Kent
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2021

Carers' Trust Network Innovation fund - The project used new technologies to raise awareness of the support available for carers, including videos, podcasts, interactive learning, an online forum, live chat and e-bulletins. The funds covered new software and staff and support costs.

Carers' Trust Connecting Carers and Carer Respite Supports funds - The project piloted new ways to support carers affected by loneliness, isolation and mental health difficulties. The project included a buddy scheme and wellness sessions. The funds covered the delivery of new sessions, materials and staff and support costs.

Carers' Trust Connecting Carers Connected Communities fund - The project aimed to support carers in accessing digital communications and information, by undertaking research, marketing, training and providing equipment where necessary. The funds covered new equipment and staff and support costs.

13. Summary of funds

Summary of funds - current year

	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2021 £
Designated funds	290,674	24	(12,701)	3,450	281,447
General funds	629,630	1,260,438	(1,213,749)	(3,940)	672,379
Restricted funds	84,635	277,421	(276,081)	490	86,465
	<u>1,004,939</u>	<u>1,537,883</u>	<u>(1,502,531)</u>	<u>-</u>	<u>1,040,291</u>

Summary of funds - prior year

	Balance at 1 April 2019 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2020 £
Designated funds	479,621	7,074	(22,793)	(173,228)	290,674
General funds	330,322	1,236,571	(1,110,491)	173,228	629,630
Restricted funds	102,863	308,325	(326,553)	-	84,635
	<u>912,806</u>	<u>1,551,970</u>	<u>(1,459,837)</u>	<u>-</u>	<u>1,004,939</u>

Carers' Support East Kent
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2021

14. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Tangible fixed assets	31,447	-	31,447
Current assets	1,030,321	101,827	1,132,148
Creditors due within one year	(107,942)	(15,362)	(123,304)
Total	<u>953,826</u>	<u>86,465</u>	<u>1,040,291</u>

Analysis of net assets between funds - prior year

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £
Tangible fixed assets	40,674	-	40,674
Current assets	985,099	122,909	1,108,008
Creditors due within one year	(105,469)	(38,274)	(143,743)
Total	<u>920,304</u>	<u>84,635</u>	<u>1,004,939</u>

15. Reconciliation of net movement in funds to net cash flow from operating activities

	2021 £	2020 £
Net income for the year (as per Statement of Financial Activities)	<u>35,351</u>	<u>92,131</u>
Adjustments for:		
Depreciation charges	10,061	9,437
Dividends, interests and rents from investments	(329)	(2,517)
Loss on the disposal of tangible fixed assets	6,638	6,625
Decrease/(increase) in debtors	(78,644)	66,583
Increase/(decrease) in creditors	(20,439)	77,835
Net cash provided by/(used in) operating activities	<u>(47,361)</u>	<u>250,096</u>

Carers' Support East Kent
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2021

16. Analysis of cash and cash equivalents

	2021 £	2020 £
Cash in hand	1,000,392	1,054,896
Total cash and cash equivalents	1,000,392	1,054,896

17. Analysis of changes in net debt

	At 1 April 2020 £	Cash flows £	At 31 March 2021 £
Cash at bank and in hand	968,791	(224,216)	744,575
Short-term cash deposits	86,105	169,712	255,817
	1,054,896	(54,504)	1,000,392

18. Pension commitments

The Charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the Charity in an independently administered fund. The pension cost charge represents contributions payable by the Charity to the fund and amounted to £15,552 (2020: £14,101) in the financial year. There were no contributions payable at the year end (2020: £Nil).

19. Operating lease commitments

At 31 March 2021 the Charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2021 £	2020 £
Not later than 1 year	22,500	22,500
Later than 1 year and not later than 5 years	3,750	26,250
	26,250	48,750

20. Related party transactions

The Charity has not entered into any related party transactions (2020: £Nil) and has no balances outstanding with any related parties at the Balance Sheet date (2020: £Nil).