

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)**

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**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**  
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**Trustees' report**  
**for the year ended 31 March 2021**

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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 QEOM, 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**  
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**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**  
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**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:

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**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 Eat 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**  
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**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**  
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**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**  
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**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**  
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**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.

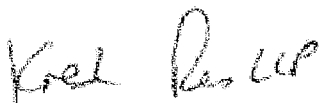
We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

**Carers' Support East Kent**  
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**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 Robinson 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 £
<b>Income from:</b>					
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>
<b>Total income</b>					
<b>Expenditure on:</b>					
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>
<b>Total expenditure</b>					
<b>Net income</b>					
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>
<b>Net movement in funds</b>					
<b>Reconciliation of funds:</b>					
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>
<b>Total funds carried forward</b>					

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**

	<b>Note</b>	<b>2021 £</b>	<b>2020 £</b>
<b>Fixed assets</b>			
Tangible assets	9	31,447	40,674
<b>Current assets</b>			
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)
<b>Net current assets</b>		<u>1,008,844</u>	<u>964,265</u>
<b>Total net assets</b>		<u><u>1,040,291</u></u>	<u><u>1,004,939</u></u>
<b>Charity funds</b>			
Restricted funds	12	86,465	84,635
Unrestricted funds	12	953,826	920,304
<b>Total funds</b>		<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 £
<b>Cash flows from operating activities</b>		
Net cash used in operating activities	<u>(47,361)</u>	<u>250,096</u>
<b>Cash flows from investing activities</b>		
Dividends, interests and rents from investments	329	2,517
Purchase of tangible fixed assets	<u>(7,472)</u>	<u>(13,528)</u>
<b>Net cash used in investing activities</b>	<u>(7,143)</u>	<u>(11,011)</u>
<b>Change in cash and cash equivalents in the year</b>	<b>(54,504)</b>	<b>239,085</b>
Cash and cash equivalents at the beginning of the year	<u>1,054,896</u>	<u>815,811</u>
<b>Cash and cash equivalents at the end of the year</b>	<u><b>1,000,392</b></u>	<u><b>1,054,896</b></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.

**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**

	<b>Unrestricted funds 2021 £</b>	<b>Restricted funds 2021 £</b>	<b>Total funds 2021 £</b>	<b>Total funds 2020 £</b>
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>4,089</u>	<u>33,404</u>	<u>37,493</u>	

**4. Income from charitable activities**

	<b>Unrestricted funds 2021 £</b>	<b>Restricted funds 2021 £</b>	<b>Total funds 2021 £</b>	<b>Total funds 2020 £</b>
Contract income	1,254,655	229,285	1,483,940	1,511,960
	<u>1,254,655</u>	<u>229,285</u>	<u>1,483,940</u>	
Total 2020	<u>1,237,039</u>	<u>274,921</u>	<u>1,511,960</u>	

Included within contract income above is other unrestricted income amounting to £6,558 (2020: £17,139).

**5. Investment income**

	<b>Unrestricted funds 2021 £</b>	<b>Total funds 2021 £</b>	<b>Total funds 2020 £</b>
Deposit account interest	329	329	2,517
	<u>329</u>	<u>329</u>	
Total 2020	<u>2,517</u>	<u>2,517</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**

	<b>Direct costs 2021 £</b>	<b>Grants payable 2021 £</b>	<b>Support costs 2021 £</b>	<b>Total funds 2021 £</b>	<b>Total funds 2020 £</b>
Charitable activities	1,427,927	28,642	45,962	<b>1,502,531</b>	1,459,837
Total 2020	<b>1,394,122</b>	<b>20,797</b>	<b>44,918</b>	<b>1,459,837</b>	

**Direct costs**

	<b>Unrestricted funds 2021 £</b>	<b>Restricted funds 2021 £</b>	<b>Total funds 2021 £</b>	<b>Total funds 2020 £</b>
Carer one-off payments	-	15,133	<b>15,133</b>	22,318
Primary Care Rapid Access	-	120,646	<b>120,646</b>	131,982
Service delivery costs	89,538	10,787	<b>100,325</b>	138,847
Hospital brokerage	-	77,357	<b>77,357</b>	117,685
Marketing	8,405	-	<b>8,405</b>	15,236
Premises expenses	37,841	-	<b>37,841</b>	65,127
Insurance	5,436	-	<b>5,436</b>	6,194
Office expenses	61,115	1,227	<b>62,342</b>	46,624
Sundry expenses	1,517	4,361	<b>5,878</b>	5,467
Loss on disposal of tangible fixed assets	6,638	-	<b>6,638</b>	6,625
Professional fees	23,933	-	<b>23,933</b>	25,136
Depreciation	10,061	-	<b>10,061</b>	9,437
Wages and salaries	935,870	18,062	<b>953,932</b>	803,444
	<b>1,180,354</b>	<b>247,573</b>	<b>1,427,927</b>	1,394,122
Total 2020	<b>1,088,366</b>	<b>305,756</b>	<b>1,394,122</b>	

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

**Notes to the financial statements**  
**for the year ended 31 March 2021**

**Analysis of grants**

	<b>Grants to Individuals 2021 £</b>	<b>Total funds 2021 £</b>	<b>Total funds 2020 £</b>
Grants payable	28,642	<b>28,642</b>	20,797
Total 2020	20,797	<b>20,797</b>	

Grants payable comprise £28,508 from restricted funds (2020: £20,797) and £134 from unrestricted funds (2020: £Nil).

**Support costs**

	<b>Unrestricted funds 2021 £</b>	<b>Total funds 2021 £</b>	<b>Total funds 2020 £</b>
Auditors' remuneration and accountancy fees	5,016	<b>5,016</b>	3,993
Wages and salaries	40,946	<b>40,946</b>	40,925
	<b>45,962</b>	<b>45,962</b>	44,918
Total 2020	42,156	<b>42,156</b>	



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

**Notes to the financial statements**  
**for the year ended 31 March 2021**

**7. Staff costs**

	<b>2021</b>	2020
	<b>£</b>	<b>£</b>
Wages and salaries	<b>909,252</b>	768,374
Social security costs	<b>70,074</b>	61,894
Pension costs	<b>15,552</b>	14,101
	<b>994,878</b>	844,369

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

<b>2021</b>	2020
<b>No.</b>	<b>No.</b>
<b>39</b>	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 £
<b>Cost or valuation</b>			
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>
<b>Depreciation</b>			
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>
<b>Net book value</b>			
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 £
<b>Due within one year</b>		
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 £
<b>Unrestricted funds</b>					
<b>Designated funds</b>					
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>
<b>General funds</b>					
Unrestricted funds	629,630	1,260,438	(1,213,749)	(3,940)	672,379
<b>Total Unrestricted funds</b>	<u>920,304</u>	<u>1,260,462</u>	<u>(1,226,450)</u>	<u>(490)</u>	<u>953,826</u>
<b>Restricted funds</b>					
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	-
	<u>84,635</u>	<u>277,421</u>	<u>(276,081)</u>	<u>490</u>	<u>86,465</u>
<b>Total of funds</b>	<u><u>1,004,939</u></u>	<u><u>1,537,883</u></u>	<u><u>(1,502,531)</u></u>	<u><u>-</u></u>	<u><u>1,040,291</u></u>

**Statement of funds - prior year**

	Balance at 1 April 2019 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2020 £
<b>Unrestricted funds</b>					
<b>Designated funds</b>					
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
	<u>479,621</u>	<u>7,074</u>	<u>(22,793)</u>	<u>(173,228)</u>	<u>290,674</u>
<b>General funds</b>					
Unrestricted funds	<u>330,322</u>	<u>1,236,571</u>	<u>(1,110,491)</u>	<u>173,228</u>	<u>629,630</u>
<b>Total Unrestricted funds</b>	<u><u>809,943</u></u>	<u><u>1,243,645</u></u>	<u><u>(1,133,284)</u></u>	<u><u>-</u></u>	<u><u>920,304</u></u>

**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>
<b>Total of funds</b>	<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**  
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**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>

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**for the year ended 31 March 2021**

**14. Analysis of net assets between funds**

**Analysis of net assets between funds - current year**

	<b>Unrestricted funds 2021 £</b>	<b>Restricted funds 2021 £</b>	<b>Total funds 2021 £</b>
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)
<b>Total</b>	<b>953,826</b>	<b>86,465</b>	<b>1,040,291</b>

**Analysis of net assets between funds - prior year**

	<b>Unrestricted funds 2020 £</b>	<b>Restricted funds 2020 £</b>	<b>Total funds 2020 £</b>
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)
<b>Total</b>	<b>920,304</b>	<b>84,635</b>	<b>1,004,939</b>

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

	<b>2021 £</b>	<b>2020 £</b>
Net income for the year (as per Statement of Financial Activities)	<b>35,351</b>	92,131
<b>Adjustments for:</b>		
Depreciation charges	<b>10,061</b>	9,437
Dividends, interests and rents from investments	<b>(329)</b>	(2,517)
Loss on the disposal of tangible fixed assets	<b>6,638</b>	6,625
Decrease/(increase) in debtors	<b>(78,644)</b>	66,583
Increase/(decrease) in creditors	<b>(20,439)</b>	77,835
<b>Net cash provided by/(used in) operating activities</b>	<b>(47,361)</b>	250,096



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**16. Analysis of cash and cash equivalents**

	2021 £	2020 £
Cash in hand	1,000,392	1,054,896
<b>Total cash and cash equivalents</b>	<b>1,000,392</b>	<b>1,054,896</b>

**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
	<b>1,054,896</b>	<b>(54,504)</b>	<b>1,000,392</b>

**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
	<b>26,250</b>	<b>48,750</b>

**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).