

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)

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Carers' Support East Kent
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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
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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
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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.

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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
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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.

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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

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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
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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
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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.

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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
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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
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Registered number: 07213672

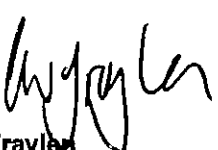
Balance sheet
as at 31 March 2022

	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
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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)
Cash flows from Investing activities		
Dividends, interests and rents from investments	1,431	329
Purchase of tangible fixed assets	(8,905)	(7,472)
Net cash used in Investing activities	(7,474)	(7,143)
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
Cash and cash equivalents at the end of the year (see note 17)	1,434,966	1,000,392

The notes on pages 16 to 32 form part of these financial statements

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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.

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.

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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.

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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>	

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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	

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Notes to the financial statements
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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	

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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
<u>43</u>	<u>39</u>

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).

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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	-	5,110	5,110
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

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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

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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
	<u>281,447</u>	<u>-</u>	<u>(7,602)</u>	<u>629</u>	<u>274,474</u>
General funds					
Unrestricted funds	<u>672,379</u>	<u>1,252,214</u>	<u>(1,309,371)</u>	<u>(629)</u>	<u>614,593</u>
Total Unrestricted funds	<u>953,826</u>	<u>1,252,214</u>	<u>(1,316,973)</u>	<u>-</u>	<u>889,067</u>
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)	367,069
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

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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>1,040,291</u>	<u>1,959,735</u>	<u>(1,616,854)</u>	<u>-</u>	<u>1,383,172</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>920,304</u>	<u>1,260,462</u>	<u>(1,226,450)</u>	<u>(490)</u>	<u>953,826</u>

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Notes to the financial statements
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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.

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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.

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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	88,465	707,521	(299,881)	-	494,105
	1,040,291	1,959,735	(1,616,854)	-	1,383,172

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Notes to the financial statements
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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>

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Notes to the financial statements
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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

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Notes to the financial statements
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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
	<hr/> 3,760 <hr/>	<hr/> 26,250 <hr/>

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).