

**Registered number: 07213672**  
**Charity number: 1136904**

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

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

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

**Contents**

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

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

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

**Trustees**

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

**Company registered number**

07213672

**Charity registered number**

1136904

**Registered office**

Innovation House  
Discovery Park  
Ramsgate Road  
Sandwich  
Kent  
CT13 9ND

**Chief executive officer**

Ms J Attwell

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

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

**Independent auditors**

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

**Bankers**

HSBC Bank PLC  
71 High Street  
Deal  
Kent  
CT14 6EH

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

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

**Trustees' report**  
**for the year ended 31 March 2023**

The Trustees present their annual report together with the audited financial statements of the Charity for the year from 1 April 2022 to 31 March 2023. The Annual report serves the purposes of both a Trustees' report and a Directors' report under company law. The Trustees confirm that the Annual report and financial statements of the Charitable Company comply with the current statutory requirements, the requirements of the Charitable Company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

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

**Objectives and activities**

**a. Policies and objectives**

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

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

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

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

**Achievements and performance**

**a. Review of activities**

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

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

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

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

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

**Carers' Support East Kent**  
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**Trustees' report (continued)**  
**for the year ended 31 March 2023**

**Achievements and performance (continued)**

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

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

**Campaigns in 2022-2023**

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

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

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

**The Carer's Leave Bill**

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

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

**Working as part of the Integrated Care System in East Kent**

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

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

Working together our aim is to:

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

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

**Carers' Support East Kent**  
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**Trustees' report (continued)**  
**for the year ended 31 March 2023**

**Achievements and performance (continued)**

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

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

**Cost of Living Crisis**

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

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

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

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

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

**Carer Advisory Group**

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

**Community Navigation for Carers**

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

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

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

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

**Achievements and performance (continued)**

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

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

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

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

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

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

**Time for Me**

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

**Wellbeing Activities**

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

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

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

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

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

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



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

**Achievements and performance (continued)**

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

**Short Breaks**

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

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

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

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

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

**Dementia Workshops**

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

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

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

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

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

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

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

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

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

**Achievements and performance (continued)**

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

**Financial review**

**a. Going concern**

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

**b. Reserves policy**

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

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

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

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

**Structure, governance and management**

**a. Constitution**

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

**b. Methods of appointment or election of Trustees**

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

**c. Organisational structure and decision-making policies**

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

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

**Structure, governance and management (continued)**

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

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

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

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

**e. Risk management**

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

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

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

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

**Plans for future periods**

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

Our Strategic Themes will underpin this work.

Quality  
Development  
Working in Partnership  
Advocacy  
Staff and Volunteers  
Sustainability  
Infrastructure

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

**Members' liability**

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

**Statement of Trustees' responsibilities**

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

Company law requires the Trustees to prepare financial statements for each financial year. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charity and of its income and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

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

**Disclosure of information to auditors**

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

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

**Auditors**

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

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

18/12/23

and signed



**Mr C W Traylen**  
Chair of Trustees

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

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

**Opinion**

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

In our opinion the financial statements:

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

**Basis for opinion**

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

**Conclusions relating to going concern**

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

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

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

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

**Other information**

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

We have nothing to report in this regard.

**Opinion on other matters prescribed by the Companies Act 2006**

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

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

**Matters on which we are required to report by exception**

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

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

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

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

**Responsibilities of trustees**

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

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

**Auditors' responsibilities for the audit of the financial statements**

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

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

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

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

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

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

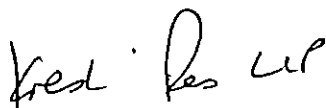
**Independent auditors' report to the Members of Carers' Support East Kent (continued)**

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

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

**Use of our report**

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



**S Robinson BA FCA FCIE DChA (Senior statutory auditor)**

for and on behalf of  
**Kreston Reeves LLP**

Chartered Accountants  
Statutory Auditor

Chatham Maritime

Date: 19 December 2023



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

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

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

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

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

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

**Balance sheet**  
**as at 31 March 2023**

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

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

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

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



**Mr C W Traylen**  
Chair of Trustees

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

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

**Statement of cash flows**  
**for the year ended 31 March 2023**

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

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

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

**1. General information**

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

**2. Accounting policies**

**2.1 Basis of preparation of financial statements**

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Carers' Support East Kent meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

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

**2.2 Going concern**

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

**2.3 Income**

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

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

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

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

**2. Accounting policies (continued)**

**2.4 Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

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

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

All expenditure is inclusive of irrecoverable VAT.

**2.5 Interest receivable**

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

**2.6 Taxation**

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

**2.7 Tangible fixed assets and depreciation**

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

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

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

Fixtures and fittings	- 25% straight line basis.
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**2.8 Debtors**

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

**2.9 Cash at bank and in hand**

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

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

**2. Accounting policies (continued)**

**2.10 Liabilities and provisions**

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

**2.11 Financial instruments**

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

**2.12 Operating leases**

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

**2.13 Pensions**

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

**2.14 Fund accounting**

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

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

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

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

**3. Critical accounting estimates and areas of judgement**

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

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

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

**4. Income from donations and legacies**

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

**5. Income from charitable activities**

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

**6. Investment income**

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

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

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

**7. Analysis of expenditure by activities**

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

**Analysis of direct costs**

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



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

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

**7. Analysis of expenditure by activities (continued)**

**Analysis of support costs**

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

**8. Analysis of grants**

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

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

**9. Staff costs**

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

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

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

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

	<b>2023</b>	2022
	<b>No.</b>	<b>No.</b>
In the band £60,001 - £70,000	<b>1</b>	-

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

**10. Trustees' remuneration and expenses**

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

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

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

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

**11. Tangible fixed assets**

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

**12. Debtors**

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

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

**13. Creditors: Amounts falling due within one year**

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

**14. Prior year adjustments**

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

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

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

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

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

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

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

**15. Statement of funds**

**Statement of funds - current year**

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

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

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

**15. Statement of funds (continued)**

**Statement of funds - prior year**

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

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

**15. Statement of funds (continued)**

**Designated funds**

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

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

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

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

**Restricted funds**

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

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

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

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

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

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

**16. Summary of funds**

**Summary of funds - current year**

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

**Summary of funds - prior year**

	Balance at 1 April 2021 £	As restated Income £	As restated Expenditure £	As restated Transfers in/out £	Balance at 31 March 2022 £
Designated funds	281,447	-	(28,572)	68,127	321,002
General funds	753,284	1,891,530	(1,546,120)	(68,127)	1,030,567
Restricted funds	5,560	68,205	(42,162)	-	31,603
	<u>1,040,291</u>	<u>1,959,735</u>	<u>(1,616,854)</u>	<u>-</u>	<u>1,383,172</u>



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

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

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

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

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

	<b>Unrestricted funds 2022 £</b>	<b>Restricted funds 2022 £</b>	<b>Total funds 2022 £</b>
Tangible fixed assets	24,474	-	24,474
Current assets	1,435,722	35,852	1,471,574
Creditors due within one year	(108,627)	(4,249)	(112,876)
	<b>1,351,569</b>	<b>31,603</b>	<b>1,383,172</b>

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

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

	2023 £	2022 £
Net income/expenditure for the year (as per Statement of Financial Activities)	<b>(220,782)</b>	342,881
<b>Adjustments for:</b>		
Depreciation charges	5,073	5,110
Dividends, interests and rents from investments	(12,036)	(1,431)
Loss on the disposal of tangible fixed assets	12,120	10,768
Decrease in debtors	13,889	95,148
Increase/(decrease) in creditors	16,338	(10,428)
<b>Net cash provided by/(used in) operating activities</b>	<b>(185,398)</b>	442,048

**19. Analysis of cash and cash equivalents**

	2023 £	2022 £
Cash in hand	1,261,604	1,434,966
<b>Total cash and cash equivalents</b>	<b>1,261,604</b>	1,434,966

**20. Analysis of changes in net debt**

	At 1 April 2022 £	Cash flows £	At 31 March 2023 £
Cash at bank and in hand	1,180,463	(871,913)	308,550
Short-term cash deposits	254,503	698,551	953,054
	<b>1,434,966</b>	<b>(173,362)</b>	<b>1,261,604</b>

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

**21. Pension commitments**

The Charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the Charity in an independently administered fund. The pension cost charge represents contributions payable by the Charity to the fund and amounted to £20,124 (2022: £17,719) in the financial year. There were no contributions payable at the year end (2022: £42).

**22. Operating lease commitments**

At 31 March 2023 the Charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2023 £	2022 £
Not later than 1 year	<u>20,515</u>	<u>3,750</u>

**23. Related party transactions**

The Charity has not entered into any related party transactions (2022: £Nil) and has no balances outstanding with any related parties at the Balance sheet date (2022: £Nil).

**24. Change in accounting policy**

During the year the Trustees made the decision to change the depreciation accounting policy, in respect of the Charity's fixtures and fittings, moving from a 15% reducing balance basis, to a 25% straight line basis. Due to the immaterial nature of the Charity's fixed assets, changing the policy cannot have a material impact upon the financial statements, and thus it has been agreed that no prior year adjustment is required.