

Registered number: 07213672
Charity number: 1136904

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

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

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

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

Trustees

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

Company registered number

07213672

Charity registered number

1136904

Registered office

Innovation House
Discovery Park
Ramsgate Road
Sandwich
Kent
CT13 9ND

Chief executive officer

Ms J Attwell

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

Independent auditors

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

Bankers

HSBC Bank PLC
71 High Street
Deal
Kent
CT14 6EH

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

Carers' Support East Kent
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Trustees' report
for the year ended 31 March 2024

The Trustees present their annual report together with the audited financial statements of the Charity for the year from 1 April 2023 to 31 March 2024. The Annual report serves the purposes of both a Trustees' report and a Directors' report under company law. The Trustees confirm that the Annual report and financial statements of the Charitable Company comply with the current statutory requirements, the requirements of the Charitable Company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

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

Objectives and activities

a. Policies and objectives

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

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

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

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

Achievements and performance

a. Review of activities

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

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

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

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

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

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

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

Carers' Support East Kent
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Trustees' report (continued)
for the year ended 31 March 2024

Achievements and performance (continued)

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

Campaigns in 2023 - 2024

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

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

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

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

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

Working as part of the Integrated Care System in East Kent

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

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

Working together our aim is to:

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

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

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

Cost of Living Crisis

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

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

Achievements and performance (continued)

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

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

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

Carer Advisory Group

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

Community Navigation for Carers

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

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

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

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

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

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

Achievements and performance (continued)

Time for Me

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

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

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

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

Examples have included:

Spa Days

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

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

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

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

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

Festive Lunches

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

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

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

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

Carers' Support East Kent
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Trustees' report (continued)
for the year ended 31 March 2024

Achievements and performance (continued)

Carefree breaks

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

Grants for Carers

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

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

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

Community Engagement and Fundraising Activity

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

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

Financial review

a. Going concern

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

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

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

b. Reserves policy

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

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

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

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

Structure, governance and management

a. Constitution

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

b. Methods of appointment or election of Trustees

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

c. Organisational structure and decision-making policies

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

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

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

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

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

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

Structure, governance and management (continued)

e. Risk management

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

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

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

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

Plans for future periods

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

Our Strategic Themes will underpin this work.

Quality
Development
Working in Partnership
Advocacy
Staff and Volunteers
Sustainability
Infrastructure

Members' liability

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

Carers' Support East Kent
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Trustees' report (continued)
for the year ended 31 March 2024

Statement of Trustees' responsibilities

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

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

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

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

Disclosure of information to auditors

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

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

Auditors

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

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

and signed



21/8/24

Mr C W Traylen
Chair of Trustees

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

In our opinion the financial statements:

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

Basis for opinion

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

Conclusions relating to going concern

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

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

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

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.

A handwritten signature in blue ink that reads "Kreston Reeves LLP". The signature is written in a cursive style and is enclosed within a light blue rectangular border.

Samantha Rouse FCCA DChA (Senior statutory auditor)

for and on behalf of
Kreston Reeves LLP

Chartered Accountants
Statutory Auditor

Chatham Maritime

Date: 21 August 2024

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

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

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

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

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

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

Balance sheet
as at 31 March 2024

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

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

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

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

 **21/8/24**

Mr C W Traylen
Chair of Trustees

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

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

Statement of cash flows
for the year ended 31 March 2024

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

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

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

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

1. General information

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

2. Accounting policies

2.1 Basis of preparation of financial statements

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

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

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

2.2 Going concern

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

2.3 Income

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

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

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

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

2. Accounting policies (continued)

2.4 Expenditure

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

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

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

All expenditure is inclusive of irrecoverable VAT.

2.5 Interest receivable

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

2.6 Taxation

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

2.7 Tangible fixed assets and depreciation

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

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

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

Fixtures and fittings	- 25% straight line basis.
-----------------------	----------------------------

2.8 Debtors

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

2.9 Cash at bank and in hand

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

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

2. Accounting policies (continued)

2.10 Liabilities and provisions

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

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

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

2.11 Financial instruments

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

2.12 Operating leases

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

2.13 Pensions

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

2.14 Fund accounting

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

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

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

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

3. Critical accounting estimates and areas of judgement

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

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

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

4. Income from donations and legacies

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

5. Income from charitable activities

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

6. Investment income

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

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

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

7. Analysis of expenditure by activities

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

Analysis of direct costs

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

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

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

7. Analysis of expenditure by activities (continued)

Analysis of support costs

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

8. Analysis of grants

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

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

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

9. Staff costs

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

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

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

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

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

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

10. Trustees' remuneration and expenses

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

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

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

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

11. Tangible fixed assets

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

12. Debtors

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

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

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

13. Creditors: Amounts falling due within one year

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

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

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

14. Statement of funds

Statement of funds - current year

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

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

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

14. Statement of funds (continued)

Statement of funds - prior year

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

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

14. Statement of funds (continued)

Designated funds

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

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

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

Restricted funds

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

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

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

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

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

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

15. Summary of funds

Summary of funds - current year

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

Summary of funds - prior year

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

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

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

16. Analysis of net assets between funds

Analysis of net assets between funds - current period

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

Analysis of net assets between funds - prior period

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

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

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

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

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

18. Analysis of cash and cash equivalents

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

19. Analysis of changes in net debt

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

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

20. Pension commitments

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

21. Operating lease commitments

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

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

22. Related party transactions

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