

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

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

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

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

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**Carers' Support East Kent**  
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**Reference and administrative details of the Charity, its Trustees and Advisers  
for the year ended 31 March 2025**

**Trustees**

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

**Company registered number**

07213672

**Charity registered number**

1136904

**Registered office**

Innovation House  
Discovery Park  
Ramsgate Road  
Sandwich  
Kent  
CT13 9ND

**Chief executive officer**

Ms J Attwell

**Carers' Support East Kent**  
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**Reference and administrative details of the Charity, its Trustees and Advisers (continued)**  
**for the year ended 31 March 2025**

**Independent auditors**

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

**Bankers**

HSBC Bank PLC  
41 Sandgate Road  
Folkestone  
Kent  
CT20 1SA

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

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

**Trustees' report**  
**for the year ended 31 March 2025**

The Trustees present their annual report together with the audited financial statements of the Charity for the year from 1 April 2024 to 31 March 2025. The Annual report serves the purposes of both a Trustees' report and a Directors' report under company law. The Trustees confirm that the Annual report and financial statements of the Charitable Company comply with the current statutory requirements, the requirements of the Charitable Company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

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

**Objectives and activities**

**a. Policies and objectives**

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

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

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

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

**Achievements and performance**

**a. Review of activities**

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

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

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

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

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

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

**Carers' Support East Kent**  
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**Trustees' report (continued)**  
**for the year ended 31 March 2025**

**Achievements and performance (continued)**

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

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

**Campaigns in 2024 - 2025**

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

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

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

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

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

**Carers Week (10th to 16th June) 2024**

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

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

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

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

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

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

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

**Achievements and performance (continued)**

**Supporting Carers in the workplace**

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

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

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

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

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

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

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

Working together, our aim is to:

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

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

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

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

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

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

**Their ongoing commitment strengthens the care we provide.”**

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

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

**Achievements and performance (continued)**

**Carer Advisory Group**

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

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

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

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

In 2024-2025 the group focused on:

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

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

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

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

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

**Community Navigation for Carers**

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

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

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



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

**Achievements and performance (continued)**

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

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

Feedback following a Carer Assessment:

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

**Carer Money Matters:**

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

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

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

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

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

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

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

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

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**Achievements and performance (continued)**

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

Key Highlights (Autumn 2024 and 31st March 2025)

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

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

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

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

**Time for Me**

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

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

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

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

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

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

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

**Achievements and performance (continued)**

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

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

**Why It Matters**

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

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

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

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

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

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

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

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

**Grants for Carers**

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

**Social Enterprise Kent/ National Lottery Health Equalities Community Fund**

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

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

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

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

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

**Achievements and performance (continued)**

We are:

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

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

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

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

**Parent Carer Service**

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

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

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

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

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

**Live In Care Service**

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

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

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

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

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**Achievements and performance (continued)**

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

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

Programme Manager, East Kent Health and Care Partnership

**Community Engagement and Fundraising Activity**

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

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

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

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

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

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

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**Trustees' report (continued)**  
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**Financial review**

**a. Going concern**

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

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

**b. Reserves policy**

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

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

**c. Principal funding**

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

**Structure, governance and management**

**a. Constitution**

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

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

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

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

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

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**Trustees' report (continued)**  
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**Structure, governance and management (continued)**

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

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

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

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

**e. Risk management**

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

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

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

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

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

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

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

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

**Plans for future periods**

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

Quality

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

Development

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

Working in Partnership

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

Advocacy

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

Staff and Volunteers

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

Sustainability

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

Infrastructure

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

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

**Members' liability**

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



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

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

**Statement of Trustees' responsibilities**

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

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

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

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

**Disclosure of information to auditors**

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

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

**Auditors**

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

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



**Mr C W Traylen**  
Chair of Trustees

Date: **16/12/25**

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

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

**Opinion**

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

In our opinion the financial statements:

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

**Basis for opinion**

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

**Conclusions relating to going concern**

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

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

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

**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:

Capability of the audit in detecting irregularities, including fraud

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

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

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

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

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

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

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

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

**Use of our report**

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

*Kreston Reeves Audit LLP*

**Samantha Rouse FCCA DChA (Senior statutory auditor)**

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

Statutory Auditor

Chatham Maritime

Date: 17 December 2025

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

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

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

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

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

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

**Balance sheet**  
**as at 31 March 2025**

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

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

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

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



**Mr C W Traylen**  
Chair of Trustees

Date: **16/12/25**

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

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

**Statement of cash flows**  
**for the year ended 31 March 2025**

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

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



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

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

**1. General information**

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

**2. Accounting policies**

**2.1 Basis of preparation of financial statements**

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

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

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

**2.2 Going concern**

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

**2.3 Income**

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

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

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

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

**2. Accounting policies (continued)**

**2.4 Expenditure**

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

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

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

All expenditure is inclusive of irrecoverable VAT.

**2.5 Interest receivable**

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

**2.6 Taxation**

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

**2.7 Tangible fixed assets and depreciation**

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

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

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

Fixtures and fittings	- 25% straight line basis.
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**2.8 Current asset investments**

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

**2.9 Debtors**

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

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

**2. Accounting policies (continued)**

**2.10 Cash at bank and in hand**

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

**2.11 Liabilities and provisions**

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

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

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

**2.12 Financial instruments**

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

**2.13 Operating leases**

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

**2.14 Pensions**

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

**2.15 Fund accounting**

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

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

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

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

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

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

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

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

**4. Income from donations and legacies**

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

**5. Income from charitable activities**

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

**6. Investment income**

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

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

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

**7. Analysis of expenditure by activities**

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

**Analysis of direct costs**

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

**Carers' Support East Kent**  
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**Notes to the financial statements**  
**for the year ended 31 March 2025**

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

**Analysis of support costs**

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

**8. Analysis of grants**

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

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

**9. Staff costs**

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

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

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

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

	<b>2025</b> No.	2024 No.
In the band £60,001 - £70,000	<b>1</b>	1

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

**10. Trustees' remuneration and expenses**

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

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

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

**11. Tangible fixed assets**

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

**12. Debtors**

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

**13. Current asset investments**

	<b>2025 £</b>	<b>2024 £</b>
Unlisted investments (liquid)	<b>989,319</b>	1,227,980
	<hr/> <hr/>	<hr/> <hr/>



**Carers' Support East Kent**  
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**Notes to the financial statements**  
**for the year ended 31 March 2025**

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

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

**Carers' Support East Kent**  
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**Notes to the financial statements  
for the year ended 31 March 2025**

**15. Statement of funds**

**Statement of funds - current year**

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

**Carers' Support East Kent**  
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**Notes to the financial statements  
for the year ended 31 March 2025**

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

**Statement of funds - prior year**

	Balance at 1 April 2023 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2024 £
<b>Unrestricted funds</b>					
<b>Designated funds</b>					
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>
<b>General funds</b>					
Unrestricted Funds	<u>744,833</u>	<u>1,721,894</u>	<u>(1,713,739)</u>	<u>1,426</u>	<u>754,414</u>
<b>Total Unrestricted funds</b>	<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 £
<b>Restricted funds</b>					
Grants to Individuals	4,629	28,324	(27,712)	(565)	4,676
Time for Me	3,569	22,500	(7,558)	-	18,511
Employment and Support Grants	-	11,717	(13,678)	1,961	-
Other Immaterial Restricted Funds	4,844	42,607	(37,406)	(1,257)	8,788
	<u>13,042</u>	<u>105,148</u>	<u>(86,354)</u>	<u>139</u>	<u>31,975</u>
<b>Total of funds</b>	<u>1,162,390</u>	<u>1,827,042</u>	<u>(1,840,226)</u>	<u>-</u>	<u>1,149,206</u>

**Carers' Support East Kent**  
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**Notes to the financial statements**  
**for the year ended 31 March 2025**

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

**Designated funds**

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

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

**Restricted funds**

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

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

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

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

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

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

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

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

**16. Summary of funds**

**Summary of funds - current year**

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

**Summary of funds - prior year**

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

**Carers' Support East Kent**  
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**Notes to the financial statements**  
**for the year ended 31 March 2025**

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

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

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

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

	<b>Unrestricted funds 2024 £</b>	<b>Restricted funds 2024 £</b>	<b>Total funds 2024 £</b>
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)
<b>Total</b>	<b>1,117,231</b>	<b>31,975</b>	<b>1,149,206</b>

**Carers' Support East Kent**  
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**Notes to the financial statements  
for the year ended 31 March 2025**

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

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

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

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

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

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

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

**21. Pension commitments**

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

**22. Operating lease commitments**

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

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

**23. Related party transactions**

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