

A photograph of two men in a professional setting. One man, with dark hair, is seen from the back/side, looking towards the other man. The second man, who is bald with glasses and a light beard, is looking down at something out of frame. They appear to be in a meeting or consultation.

# Annual Report 2021/22

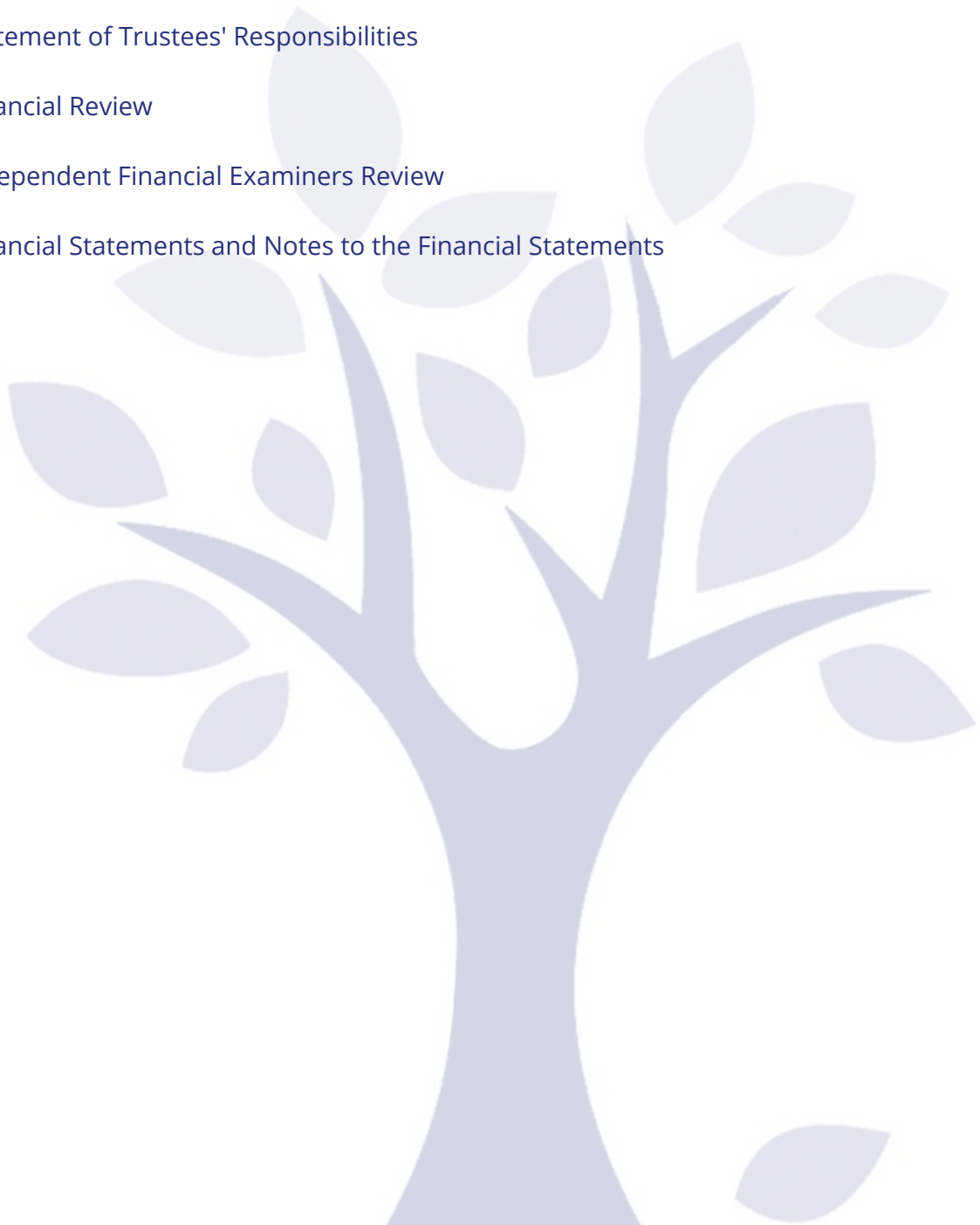


**Kingston  
Bereavement  
Service**

*Support, counselling and  
understanding in bereavement*

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*"My counsellor created an environment of trust and made feel comfortable from day one (which is not always easy to do in a virtual setup). The sessions gave time for me to think about my feelings, something which I had neglected. I am on a journey which I couldn't have started without him."*

## OUR ORGANISATION

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Kingston Bereavement Service (KBS) is a friendly, local charity established in 1988. We support children, young people, adults and families who have been bereaved and are trying to come to terms with the impact that the death of someone close is having on their lives. We deliver two key services: an Adult Bereavement Service and the Saying Goodbye Project for children and young people. Counselling is provided by a team of professional volunteers who have undertaken our compulsory, specialist training programme in bereavement counselling. We also provide bereavement awareness training to other organisations and professionals, including schools, voluntary groups, health and social care agencies, hospitals and local employers.

## OUR OBJECTIVES

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Help people who live, work, study or are registered with a GP in Kingston upon Thames who have been bereaved, to ensure that their experience does not prevent them from fulfilling their potential. Enabling them to heal through resolution and acceptance in order to rebuild a healthy life, re-engaging with family and community.

Reach everyone in the community who needs us: children, young people, adults, families, those who are disadvantaged and are socially isolated. We provide specialist bereavement support to those experiencing sustained emotional and psychological distress as a result of bereavement and to those with additional support needs.

Promote understanding of bereavement in the community, so that other professionals who care for individuals may be better equipped to support them when they have lost a loved one. We do this through training and outreach services delivered to other agencies, employers and schools. This increases understanding of the bereavement process and raises awareness of the services available when more support is needed.

### Registered Office

Welcare House  
53-55 Canbury Park Road  
Kingston upon Thames  
KT2 6LQ  
020 8547 1552  
[info@kingstonbereavementservice.org.uk](mailto:info@kingstonbereavementservice.org.uk)  
[www.kingstonbereavementservice.org.uk](http://www.kingstonbereavementservice.org.uk)

Charitable Incorporated Organisation  
Registered Charity No. 1160983

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### Organisational Affiliations

- Children England
  - Childhood Bereavement Network
  - British Association for Counselling and Psychotherapy
  - Registered Provider (No. 8AE75) to GPs within Kingston Clinical Commissioning Group
- 

### Independent Financial Examiners

Sian Lewis, ACA  
8 Coldbath Square  
London  
EC1R 5HL

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### Bankers

Lloyds Bank  
83 Clarence Street  
Kingston upon Thames, KT1 1RE

Virgin Money  
15-17 Castle Street, Kingston upon Thames, KT1 1ST

Co-operative Bank  
P.O. Box 250, Delf House  
Southway, Skelmersdale, WN8 6WT



# THE BOARD OF TRUSTEES' REPORT

For Kingston Bereavement Service (KBS) and many other charities, 2021/22 has continued to present challenges. The world has begun to come to terms with the post covid landscape. However, the Russian invasion of Ukraine, the resulting global energy crisis and UK economic and political instability continues to create uncertainty for the future.

Despite this, KBS has worked to adapt to the post pandemic world and continued to provide effective support to bereaved children, young people, adults and families in our local community.

2022 saw many organisational changes, with new trustees and a renewed focus on ensuring we have efficient policies and procedures in place as we future proof the organisation operationally. We also invested in new technology which has allowed us to move to a digital platform, improving efficiency and sustainability going forward.

We continue to be supported by a range of funders and are grateful for their ongoing and vital support. The charity like others, continues to be financially challenged while demand for our services is ever increasing. Funding patterns continue to be characterised by short term pockets of money with a reduction of access to long term funding. This has had an ongoing impact on our reserves.

Our funding strategy will therefore be a key focus for 2022/23 as we move forward in developing approaches that effectively address shortfalls and improve our financial stability. We will also work to build on the successful recruitment of new trustees and staff, strengthening ongoing effective delivery of services.

The Trustees would like to extend their sincere thanks to the KBS community, especially our staff, counsellors, and supervisors for continuing to provide an essential service. In particular, a special thank you is extended to Lynda Evans and Jayne Ritchie for their long service and valued contribution to the charity. We would also like to thank our fellow trustees for all their hard work and dedication as we continue to fulfil our objectives.

**Joshua Rozells**  
Trustee

## Trustees

### Interim Chair:

Patricia Turner (Left December 2021)

### Treasurer:

John Farmer

### Clinical Trustee:

Michèle Finch (Left December 2021)

### Clinical Trustee:

Sione Marshall (Joined July 2021)

### General Trustee:

Joshua Rozells (Joined November 2021)

### General Trustee:

Dianne Martin (Nonstarter)

## Trustees appointed after year end

### General Trustees:

Tara Kent (joined October 2022)

Beverley Greenstein (joined October 2022)

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## Staff

### Interim Service Director:

John Ng

### Service Manager:

Lynda Evans (Left April 2021)

### Adult Service Coordinator:

Jayne Ritchie (Left May 2021)

### Saying Goodbye Project Co-ordinator:

Lesley Mungur (Left October 2021)

### Adult Service Support Worker:

Samantha Burch

### Service Administrator:

Helen Shah

### Saying Goodbye Project Administrator:

Andrea Lawrence (Left October 2021)

### Database Volunteer:

Shelley Cato

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## Adult Service Counsellors

Sophia Alexander; Sue Bastow; Rocana Bray; Jane Clarke; Chris Cleave; Pauline Deakin; Sharon Evans; Julia Fox; Clare Gyde; Diane Harding; Tanya Kasozi; Larissa Leiser; Hayley Manning; Heather McAdam; Sharon Millar; Rachel Munro; Aniko Nagy; Patti Prieto; Betty Sheather, Barbara Widden and Amanda Wood

## Saying Goodbye Project Counsellors

Linda Capitelli; Fiona Lucas-Box and Jennifer Pearce

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## Supervisors

Lindsay Canham; Elizabeth Kovacs; Jim Kuykendall and Mary Pelham

## Trainers

Stephen Callus; Lindsay Canham and Fiona Dunkley



# ADULT BEREAVEMENT SERVICE

Bereavement can impact on a person's ability to work and affect their relationships, making them more socially isolated and less able to engage with others.

A key objective of our service is to ensure that our clients experience of bereavement does not prevent them from fulfilling their potential, enabling them to heal through resolution and acceptance, in order to re-build a healthy life and re-engage with family and community.

We continued to support adults who live, work, study or are registered with a GP in Kingston upon Thames. This was a hybrid service; seeing clients in person at our premises at Welcare House, as well as offering our service remotely.

The number of adult referrals increased by 21.5% from the previous year (from 296 to 377) as lockdown measures eased and community services resumed.

*"My counselling was life changing. I'm in awe of my counsellor. It's really difficult to put my experience into words. I feel that I'm a different person from when I first embarked on the process, over the summer. I see light, hope and happiness in my future where I didn't previously. I feel stronger mentally and more in control having worked through situations and relationships in my past. Anger doesn't surround me any more. There is too much to write here. I can't thank my counsellor enough. I'm more grateful to him than words can say."*

**Increase in  
referrals  
by 21.5%**

**1028**  
counselling hours

**233**  
assessments

# CHILDREN, YOUNG PEOPLE AND FAMILIES SERVICE

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In response to Covid restrictions, planned telephone support sessions enabled us to provide an uninterrupted service until we resumed in person support the following year.

This meant we were able to provide continuous support to parents and their families with information and advice about the impact of bereavement; signposting to specialist services; developing strategies for support and providing a safe space for parents. We were also able to provide 1 to 1 support to children and young people directly.

Feedback from parents and carers tell us that they felt supported and better able to improve family communication. They appreciated having strategies to support their children.

Looking ahead to 2022/23 we are looking to further enhance and develop the service.

*"My counsellor made me feel very comfortable when sharing my thoughts and feelings and I was able to talk openly to her. She was a great listener and gave me very good advice and helpful strategies for dealing with situations in a better way in the future. Thank you very much. I found the counselling very beneficial."*





# STATEMENT OF TRUSTEES' RESPONSIBILITIES

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The Trustees are responsible for preparing an annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently
- make judgements and estimates that are reasonable and prudent
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any 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 operation.


The Trustees are responsible for keeping proper accounting records which 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 Charities Act 1993 and the Charity (Accounts and Reports) Regulations 2008. 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.

## Public Benefit Statement

The Trustees complied with the duty to have due regard to the guidance on public benefit published by the Charities Commission in exercising their power or duties.

## Report Approval

Approved by the Trustees on 6th December 2022



*"I don't think the service can be improved, other than waiting times to be reduced which I know is a challenge! It is an essential service for the community."*

# FINANCIAL REVIEW

## APRIL 2021 - MARCH 2022

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The Trustees are pleased to present the financial statements for the charity for the year ending 31 March 2021. The Financial Statements comply with the Charities Act 2011 and the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities.

### Financial Review

Kingston Bereavement Service is fortunate to have a wide range of funders, from individual donations to grant making bodies. Restricted income in the year of £67,942 and unrestricted of £74,027 gave total incoming resources of £141,969. Outgoing restricted resources of £75,303 and unrestricted of £83,193 resulted in a deficit for the year of £16,527 (which represents a reduction of over 50% from the 2021 deficit of £34,427).

During the year, the principal funding sources were the Royal Borough of Kingston upon Thames, Kingston Clinical Commissioning Group, Richmond Borough Council, the London Community Response Fund and Kingston Nursing Association.

We are so very grateful to individuals and groups who donate to us and we would like to thank all of them. This includes the Alfred Charitable Trust, who have faithfully donated every year for at least 20 years.

### Risk Review

Annual risk assessments were made on operational, financial, governance and external risks and an action plan to mitigate areas of higher risk. Internal risks continue to be minimised by the implementation of procedures for the recruitment, vetting, training, supervision and appraisal of all volunteers and staff, financial controls and a plan to ensure consistent quality of service delivery. The year saw a continuation of the risk management strategy.

The Trustees continued to review and update many of the policies including the Combined Information Policy, Private Counselling Policy, Equality and Diversity Policy, Safeguarding Adults, Child Protection, Health and Safety, Environmental and Staff Related Policies.

### Reserves Policy

The Trustees have established a policy whereby an amount of the reserves is set aside in a contingency fund in order to continue the current activities in the event of a significant drop in funding or to wind down the charity in event of the need to close, including the cost of withdrawing from the staff pension fund which is a sizeable amount. This figure is reviewed annually at the end of the financial year.

At present, £40,000 held by the charity for this purpose represents three months of the budgeted expenditure for the 2022/23 financial year excluding the pension withdrawal cost.



# INDEPENDENT FINANCIAL EXAMINER'S REPORT

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## Kingston Bereavement Service

I report to the Trustees on my examination of the financial statements of the above charity for the year ended 31 March 2022.

## Responsibilities and Basis of Report

As the charity's Trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("The Act"). Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of "The Act". In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

## Independent Examiner's Statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. the accounting records were not kept in accordance with section 130 of the Charities Act: or
2. the accounts did not accord with the accounting records; or
3. the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Sian Lewis, ACA  
8 Coldbath Square  
London  
EC1R 5HL

Signed: 

Date: 6 March 2023

**Statement of Financial Activities  
For the Year Ended 31 March 2022**

	Notes	Unrestricted Funds £	Restricted Funds £	<b>Total Funds 2022 £</b>	Total Funds 2021 £
<b>Income from:</b>					
Donations and legacies	2	23,119	-	<b>23,119</b>	21,570
Charitable activities	3	50,786	67,942	<b>118,728</b>	102,711
Investments	4	122	-	<b>122</b>	451
<b>Total incoming resources</b>		<b>74,027</b>	<b>67,942</b>	<b>141,969</b>	124,732
<b>Expenditure on:</b>					
Raising funds	5	6,122	-	<b>6,122</b>	536
Charitable activities	6	77,071	75,303	<b>152,374</b>	158,623
<b>Total resources expended</b>		<b>83,193</b>	<b>75,303</b>	<b>158,496</b>	159,159
<b>Net income/(expenditure) before transfers</b>		<b>(9,166)</b>	<b>(7,361)</b>	<b>(16,527)</b>	(34,427)
<b>Transfers between funds</b>		-	-	-	-
<b>Net movement in funds</b>		<b>(9,166)</b>	<b>(7,361)</b>	<b>(16,527)</b>	(34,427)
<b>Total funds brought forward</b>		<b>134,520</b>	<b>13,483</b>	<b>148,003</b>	182,430
<b>Total funds carried forward</b>		<b>125,354</b>	<b>6,122</b>	<b>131,476</b>	148,003

The notes on pages 10-17 form part of these financial statements



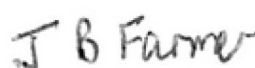
## Balance Sheet as at 31st March 2022

	Note	31 March 2022 £	31 March 2021 £
<b>Current assets</b>			
Debtors and prepayments	11	3,759	13,627
Cash at Bank and in hand		175,874	150,803
<b>Total current assets</b>		<b>179,633</b>	<b>164,430</b>
<b>Current liabilities</b>			
Creditors and accruals due within one year	12	48,157	16,427
<b>Total assets less current liabilities</b>		<b>131,476</b>	<b>148,003</b>
<b>REPRESENTED BY:</b>			
Unrestricted funds (including designated funds)	13	125,354	134,520
Restricted Funds	13	6,122	13,483
<b>TOTAL FUNDS</b>		<b>131,476</b>	<b>148,003</b>

These accounts were approved by the Trustees on 6th December 2022 and signed on their behalf by:



Joshua Rozells (Trustee)



John Farmer (Treasurer)

The notes on pages 10 to 17 form part of these financial statements

**Notes to the Financial Statements  
For the year ended 31 March 2022**

**1 Accounting Policies**

**(a) Basis of preparation**

The financial statements have been prepared in accordance with 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) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102) and the Companies Act 2006.

Kingston Bereavement Service meets the definition of a public benefit entity under FRS 102.

The financial statements are prepared in sterling which is the functional currency of the Charity.

Assets and liabilities are initially recognised at historical cost or transaction value.

**(b) Preparation of the accounts are on a going concern basis.**

The trustees are of the view that the level of income and assets of the company is sufficient for it to carry on its activities for the foreseeable future and that on this basis, the organisation is a going concern. The Covid Pandemic has had an impact on fundraising. We will develop a Fundraising Strategy which will support KBS to achieve sustainable funding.

**(c) Incoming resources**

Donations, other forms of voluntary income and investment income are recognised as incoming resources when received. However, where the terms of a grant, gift or legacy have not been met, the income is deferred or carried forward until it becomes due.

**(d) Resources expended**

Expenditure is recognised on the accruals basis and on the basis that consideration has been received for the expenditure.

Support costs represent the costs incurred in providing support for projects. Governance costs reflect central establishment costs and do not include the costs of managing the charitable project.

**(e) Management and administration expenditure**

The charity's objects are to provide support and counselling and do not include any expenditure or grants to individuals. The allocation of expense to functions is calculated by expense type and staff time to reflect as closely as possible the nature of the activity involved.

**(f) Fundraising costs**

The charity does not incur any support expenses for fundraising but does incur direct costs comprising fundraising charges and some staff time spent on this function. Costs are allocated accordingly.

**(g) Value added tax**

Value added tax is not recoverable by the charity and, as such, is included in the relevant costs in the Statement of Financial Activities

**(h) Description of funds**

Unrestricted funds are those that may be used for any purpose which complies with the charity's aims and objectives.

Restricted funds are subject to specific conditions imposed by the donor(s). The Saying Goodbye Project fund and others within the adult service cover a number of specific gifts and grants and the expenditure related to these donations.



**Notes to the Financial Statements**  
**For the year ended 31 March 2022**

**1 Accounting Policies** (continued)

(i) **Pension**

Employees of the charity are entitled to join The Pension Trust's Flexible Retirement Plan which is funded by contributions from employees and Kingston Bereavement Service as employer. The assets of the Plan are held separately from those of the employer. Contributions to the Plan up to April 2011 were defined benefit. Contributions thereafter were defined contribution. The Plan is a multi-employer scheme where the share of the assets and liabilities applicable to each employer is not identified. Accordingly, contributions relating to both the defined benefit and defined contribution periods are included in the financial statements on a defined contribution basis. Details of contributions and an associated contingent liability can be found in Notes 7 and 8.

(j) **Legal Status**

The Charity registered as a Charitable Incorporated Organisation (CIO) in April 2015 (charity no: 1160983) to take forward the work of the unincorporated charity (charity no: 299430). At the time of registration, all assets, liabilities and funds of the unincorporated charity were transferred to the CIO.

**2 Income from Donations and Legacies**

	Unrestricted Funds £	Restricted Funds £	<b>Total Funds 2022 £</b>	Total Funds 2021 £
Grants	17,000	-	<b>17,000</b>	17,425
Client donations	2,289	-	<b>2,289</b>	2,101
Other donations	3,581	-	<b>3,581</b>	1,858
Gift Aid	249	-	<b>249</b>	186
	<u>23,119</u>	<u>-</u>	<u><b>23,119</b></u>	<u>21,570</u>

In 2021, all income from donations and legacies (£21,570) was attributable to unrestricted funds.

**Grants comprise:**

Royal Borough of Kingston	<b>17,000</b>	17,425
	<u><b>17,000</b></u>	<u>17,425</u>

**Other donations comprise:**

Alfred Charitable Trust	<b>1,500</b>	1,500
Groundwork UK	<b>1,166</b>	-
TK Maxx	<b>500</b>	-
Other	<b>415</b>	3,585
	<u><b>3,581</b></u>	<u>5,085</u>

**Notes to the Financial Statements  
For the year ended 31 March 2022**

**3 Income from Charitable Activities**

	Unrestricted Funds £	Restricted Funds £	<b>Total Funds 2022 £</b>	Total Funds 2021 £
Grants	-	67,942	<b>67,942</b>	52,255
Kingston CCG	49,686	-	<b>49,686</b>	49,686
Training	1,100	-	<b>1,100</b>	700
Sundry	-	-	-	70
	<u>50,786</u>	<u>67,942</u>	<u><b>118,728</b></u>	<u>102,711</u>

In 2021, £52,255 was attributable to restricted funds and the remaining £50,456 attributable to the unrestricted fund.

**Grants comprise:**

<u>Adult Service</u>				
Kingston Nursing Association		<b>2,500</b>		2,125
KVA Covid-19 R2		<b>4,800</b>		9,900
RB of Kingston Winter Pressures		<b>6,825</b>		6,825
Gov. Coronavirus Job Retention Scheme		<b>1,811</b>		522
Wates Foundation		-		6,986
		<u>15,936</u>		
<u>Saying Goodbye Project</u>				
Achieving for Children (AfC)		<b>15,000</b>		15,000
London Community Response Fd (wave 4)		<b>6,667</b>		3,333
RB of Kingston Winter Pressures		<b>4,550</b>		4,550
Coop Local Community Fund		<b>2,755</b>		-
KVA Covid-19 R2		<b>3,200</b>		-
NHS SW London CCG		<b>10,169</b>		-
RBK CONTAIN		<b>9,665</b>		-
Wates Foundation		-		3,014
		<u>52,006</u>		
		<u><b>67,942</b></u>		<u>52,255</u>

Grants awarded for projects comprise monies received and deferred income on the basis that resources are expended evenly during the project year or period.

**Kingston CCG comprise:**

Adult Service £	Children Service £	<b>Total Funds 2022 £</b>	Total Funds 2021 £
<u>45,186</u>	<u>4,500</u>	<u><b>49,686</b></u>	<u>49,686</u>

**4 Investment Income**

	Unrestricted Funds £	<b>Total Funds 2022 £</b>	Total Funds 2021 £
Bank interest receivable	<u>122</u>	<u><b>122</b></u>	<u>451</u>



**Notes to the Financial Statements  
For the year ended 31 March 2022**

**5 Expenditure on Raising Funds**

	Unrestricted Funds £	Restricted Funds £	<b>Total Funds 2022 £</b>	Total Funds 2021 £
Salaries	288	-	<b>288</b>	430
Fundraising charges	134	-	<b>134</b>	106
Fundraiser fees	5,700	-	<b>5,700</b>	-
	<u>6,122</u>	<u>-</u>	<u><b>6,122</b></u>	<u>536</u>

Salaries relate to the estimated managerial time spent on generating grants and other income

**6 Expenditure on Charitable Activities**

	Unrestricted Funds £	Restricted Funds £	<b>Total Funds 2022 £</b>	Total Funds 2021 £
Direct Costs	62,127	65,757	<b>127,884</b>	132,901
Support Costs	14,944	9,546	<b>24,490</b>	25,722
	<u>77,071</u>	<u>75,303</u>	<u><b>152,374</b></u>	<u>158,623</u>

**Direct Costs comprise:**

	Unrestricted Funds £	Restricted Funds £	<b>Total Funds 2022 £</b>	Total Funds 2021 £
Salaries (Fund Raising salaries in Note 5)	62,127	43,178	<b>105,305</b>	119,051
Supervision of Counsellors	-	10,846	<b>10,846</b>	10,145
Training and Seminars	-	2,829	<b>2,829</b>	2,865
Counsellors' Expenses	-	6	<b>6</b>	-
Publicity	-	896	<b>896</b>	-
Recruitment	-	199	<b>199</b>	-
Resources	-	-	<b>-</b>	-
Monitoring	-	7,803	<b>7,803</b>	840
<b>Total resources expended</b>	<u>62,127</u>	<u>65,757</u>	<u><b>127,884</b></u>	<u>132,901</u>

**Support Costs comprise:**

Accommodation	6,333	3,788	<b>10,121</b>	16,560
Telephone, Fax and Computer	822	494	<b>1,316</b>	1,134
Stationery and Office Supplies	1,091	653	<b>1,744</b>	1,167
Insurance	634	380	<b>1,014</b>	1,006
Governance (Note 10)	480	-	<b>480</b>	480
Sundry Expenses	5,584	4,231	<b>9,815</b>	5,375
	<u>14,944</u>	<u>9,546</u>	<u><b>24,490</b></u>	<u>25,722</u>

Sundry expenses include subscriptions, professional fees and pension deficit recovery contributions

**Notes to the Financial Statements  
For the year ended 31 March 2022**

**7 Staff Costs**

	<b>2022</b>	2021
	<b>£</b>	<b>£</b>
Salaries	<b>79,962</b>	105,265
Statutory Redundancy pay	<b>13,740</b>	-
Employer social security costs	<b>5,998</b>	3,690
Employer pension contributions	<b>5,893</b>	10,526
	<u><b>105,593</b></u>	<u>119,481</u>

The average number of employees during the year was four (2021: six).

No employee was paid in excess of £60,000 during the year (2021: nil).

The key management personnel comprises the trustees, the manager, and adult and children's project coordinators. The total employee benefits of the of the key management personnel of the charity were £48,138 (2021: £79,802).

The charity trustees were not paid or received any other benefits from employment with the charity in the year (2021: £nil).

No payments were made to trustees in respect of reimbursable expenses during 2022 (2021: £nil).

The employer social security costs is reduced by the employment allowance of £4,000 for 2020/21.

**8 Pension Scheme and Contingent Liability**

At 31 March 2011, there were two employees as members of a defined benefit scheme with The Pensions Trust, a multi-employer scheme where the share of the assets and liabilities applicable to each employer are not identifiable. Following a change in pensions legislation in September 2005, Kingston Bereavement Service currently faces a potential liability, estimated at 30th September 2021, to amount to £49,604 that would arise if the Service were to withdraw from the scheme or if the scheme itself is wound up. Given the remoteness of these possibilities, the Trustees have not provided for this contingent liability. On 1 April 2011, scheme members were transferred from the defined benefit to a defined contribution scheme with The Pensions Trust thereby limiting future increases in the liability. In the year to 31 March 2022 there were three current staff members of the defined contribution scheme (2021: five)

Pension scheme and defined benefit deficit recovery charges totalling £2,384 are included in Sundry (Note 6)

**9 Related Party Transactions**

There were no related party transactions for the year ended 31 March 2022 or the year ended 31 March 2021

**10 Governance Costs**

	<b>2022</b>	2021
	<b>£</b>	<b>£</b>
Independent examiner's fee	<b>480</b>	480
	<u><b>480</b></u>	<u>480</u>

**Notes to the Financial Statements**  
**For the year ended 31 March 2022**

**11 Debtors and Prepayments**

	<b>2022</b>	2021
	<b>£</b>	£
Debtors	<b>61</b>	705
Accrued income	<b>-</b>	11,897
Prepayments	<b>3,698</b>	1,025
	<b><u>3,759</u></b>	<u>13,627</u>

**12 Creditors, Accrued Expenses and Deferred Income**

	<b>2022</b>	2021
	<b>£</b>	£
Creditors	<b>5,974</b>	4,651
Accrued expenses	<b>480</b>	480
Deferred income	<b>41,704</b>	11,296
	<b><u>48,158</u></b>	<u>16,427</u>



**Notes to the Financial Statements  
For the year ended 31 March 2022**

**13 Movements in Funds**

	Opening Balances 1 April 2021 £	Incoming Resources £	Outgoing Resources £	Transfers £	Closing Balances 31 March 2022 £
<b>Unrestricted Funds</b>					
Unrestricted Fund - general	14,520	74,027	(83,193)	15,000	<b>20,354</b>
Unrestricted Fund - contingency	40,000	-	-	-	<b>40,000</b>
Designated Fund - Pensions	80,000	-	-	(15,000)	<b>65,000</b>
	<u>134,520</u>	<u>74,027</u>	<u>(83,193)</u>	<u>-</u>	<u><b>125,354</b></u>

**Restricted Funds**Adult Service

Kingston Nursing Association	-	2,500	(2,500)	-	-
KVA Covid-19 R2	-	4,800	(4,800)	-	-
RB of Kingston Winter Pressures	-	6,825	(6,825)	-	-
Gov. Coronavirus Job Retention Scheme	-	1,811	(1,811)	-	-
Kingston Magistrates Poor Box	4,653	-	-	-	4,653

Children's Service

Achieving for Children (AfC)	-	15,000	(15,000)	-	-
London Community Response Fd (wave 4)	-	6,667	(6,667)	-	-
RB of Kingston Winter Pressures	-	4,550	(4,550)	-	-
Coop Local Community Fund	-	2,755	(2,755)	-	-
KVA Covid-19 R2	-	3,200	(3,200)	-	-
NHS SW London CCG	-	10,169	(10,169)	-	-
RBK CONTAIN	-	9,665	(9,665)	-	-
Capacity Building	8,830	-	(7,361)	-	<b>1,469</b>
	<u>13,483</u>	<u>67,942</u>	<u>(75,303)</u>	<u>-</u>	<u><b>6,122</b></u>

**Comparative Figures for Previous Year**

	Opening Balances 1 April 2020 £	Incoming Resources £	Outgoing Resources £	Transfers £	Closing Balances 31 March 2021 £
<b>Unrestricted Funds</b>					
Unrestricted Fund - general	2,607	72,477	(106,904)	46,340	<b>14,520</b>
Unrestricted Fund - contingency	80,000	-	-	(40,000)	<b>40,000</b>
Designated Fund - Pensions	86,340	-	-	(6,340)	<b>80,000</b>
	<u>168,947</u>	<u>72,477</u>	<u>(106,904)</u>	<u>-</u>	<u><b>134,520</b></u>

**Restricted Funds**Adult Service

Kingston Nursing Association	-	2,125	(2,125)	-	-
Wates Foundation	-	6,986	(6,986)	-	-
London Comm. Responses Fd (wave 3)	-	9,900	(9,900)	-	-
RB of Kingston Winter Pressures	-	6,825	(6,825)	-	-
Gov Coronavirus Job Retention Scheme	-	522	(522)	-	-
Kingston Magistrates Poor Box	4,653	-	-	-	<b>4,653</b>

Children's Service

Achieving for Children (AfC)	-	15,000	(15,000)	-	-
Wates Foundation	-	3,014	(3,014)	-	-
London Comm. Responses Fd (wave 4)	-	3,333	(3,333)	-	-
RB of Kingston Winter Pressures	-	4,550	(4,550)	-	-
Capacity Building	8,830	-	-	-	<b>8,830</b>
	<u>13,483</u>	<u>52,255</u>	<u>(52,255)</u>	<u>-</u>	<u><b>13,483</b></u>

**Notes to the Financial Statements  
For the year ended 31 March 2022**

**Purposes of Unrestricted Funds**

To further the objectives of the charity and provide funding to cover the management and administration costs.

The Contingency Fund has been set aside to complete counselling and meet other commitments in the event of the Service being unable to raise sufficient funds to continue its ongoing operations and also to cover annual operational costs such as accommodation should insufficient resources be raised during the financial year.

The Designated fund is the provision to clear the deficit with the Pensions Trust should it become essential to clear the debt.

**Purposes of Restricted Funds**

To support the adult service and the children's Saying Goodbye Project as detailed in the Trustees' Report.

Adult Service

- |                                   |   |   |
|-----------------------------------|---|---|
| Kingston Nursing Association      | - | Delivery of counselling, support, information and training for adults in Kingston |
| Wates Foundation                  |   |   |
| London Comm. Response Fd (wave 3) |   |   |
| RB of Kingston Winter Pressures   |   |   |
| Kingston Magistrates Poor Box     | - | Support for adults experiencing financial difficulties                            |

Children's Service

- |                                   |   |   |
|-----------------------------------|---|---|
| Achieving for Children            | - | Delivery of counselling, support, information and training for children and young people in Kingston and Richmond |
| Wates Foundation                  |   |   |
| London Comm. Response Fd (wave 4) |   |   |
| RB of Kingston Winter Pressures   |   |   |
| Capacity Building                 | - | On-going support and CORE database management and development   |