

Kingston and District WelCare Association

TRUSTEES REPORT AND ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021



**TRUSTEES REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2021**

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TRUSTEES REPORT AND ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021

WELCOME FROM THE CHAIR

On behalf of the Trustees, I am delighted to introduce our Annual Report and Accounts which demonstrate the progress we have made in the year.

As the effects and impact of Covid-19 lingered, it directly impacted not only the increased and ongoing level of support required in the community, but also the way we delivered our services. I am extremely proud of the way the staff and volunteers efficiently and proactively collaborated to meet the needs of the parents and families over this period.

We promptly adapted to the limitations to ensure programmes continued to strengthen families by supporting parents and carers as best as possible, including:

- Stay and Play took place via Zoom to support isolated parents
- We managed to arrange Holiday Activities in outdoor public places and held a Zoom Christmas party which included a recorded message from Santa
- Although no face-to-face Families Connect meetings could take place, our social worker maintained contact with parents using a range of communication tools
- The PlayPlus project that provides support for parents who have post-natal depression also went online, and videos were created to give parents ideas about how to play and interact with their child/ren
- We continued to promote the Mums2B project which aims to support Black, Asian and minority ethnic mothers through their pregnancy

Each of these programmes and activities are outlined in more detail in the Achievements and Performance section below.

It goes without saying, we could not have provided this support without the continued assistance of our long standing and new funders and donors as well as the staff, volunteers, parents, trustees, supporters and partners within our community. I am enormously grateful to all for all their support.

I would especially like to thank Marjie Grant who retired at the end of the financial year after 20 years of total commitment to Kingston Welcare and the Borough. Marjie will be missed and we wish her the very best in her next chapter of life.

Kingston Welcare has been supporting families since the 1880's and our adaptive approach to service ensured we continued to do so during this unprecedented year, and we will continue to support parents and carers in need.

TRUSTEES REPORT AND ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021

OBJECTIVES AND ACTIVITIES

Kingston and District WelCare Association (“Kingston WelCare”), established in the late 1880’s, is a Christian based, well-respected local organisation with a rich history in providing parent and child welfare.

Over the decades the services provided have been regularly updated to better meet the changing needs of each generation; moving from supporting unmarried mothers at its inception to the present-day parenting support activities. Our base remains at WelCare House which was substantially refurbished in 1989 with further improvements over the following decades thanks to the Mayor's charity fund and other community contributions.

Our presence in Kingston has been a building block to much bigger things. WelCare’s services empower parents, and in so doing creates a perpetual ripple effect. For many families, it only requires small changes to hold the family together. The Kingston community continues to need grass root organisations like Kingston WelCare that offer effective ‘early help’ at the point of need so parents do not have to wait till they meet statutory thresholds and require costly interventions.

Our Vision

A world where every parent and carer’s voice is heard, their needs are met and they, and their children, thrive as fully participating members of the community.

Our Values

Compassion and respect

- Connecting and empathising with parents
- Starting with parents’ needs, respecting them and treating them with dignity
- Supporting parents’ choices and decisions
- Respect and celebrate cultural and religious diversity

Fellowship and cooperation

- Empowering parents to develop projects and activities that improve their wellbeing and deliver lasting change
- Help develop and strengthen parental peer support and parental resilience
- Strengthening local social cohesion by promoting solidarity and cooperation across cultural and religious differences

To achieve our goals, we provide a caring and safe environment where parents and carers support one another and can shape the projects and activities Kingston WelCare provides.

Through these activities, staff can help parents improve their wellbeing, make lasting change and build resilience whilst developing cross-cultural supportive connections within the community.

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ACHIEVEMENTS AND PERFORMANCE

Many families have experienced unprecedented challenges due to the Covid-19 crisis. In order to address the consequential increase in the need for support, we swiftly adapted our work to meet the restrictions and continued to provide support to families through video conferencing, telephone calls and face to face events where this was safe and restrictions allowed.

Stay and Play

From January 2021 Stay and Play fortnightly sessions took place on Zoom. We were able to continue to provide support to parents who felt isolated and needed emotional and other support via the Zoom sessions as well as by phone and text messaging.

Holiday Activities

We had a very successful Zoom Christmas Party attended by eight of our families. Father Christmas recorded a message and children opened presents provided by WelCare.

During the Summer holidays we were able to arrange sessions in outside public places. A total of 15 families attended. We ran trips and organized sessions in Bushy Park, Canbury Gardens and Kew Gardens. Eight sessions were planned, two were cancelled due to the weather. Many thanks to the volunteers who organized and ran these sessions.

It was clear that the children benefitted from learning to play with each other again. Parents were relieved to be able to share experiences and challenges they were experiencing.

Families Connect

This project ended in December 2020. During this year there were no face-to-face meetings. The social worker kept in contact with parents via phone, WhatsApp, Zoom and email. Families Connect supports families with a mental health condition or who are vulnerable and at risk of developing one.

Parents were having to deal with the additional impact of the Covid situation on their emotional and mental wellbeing. Isolation, home schooling, financial and housing issues affected many parents. When the project officially ended WelCare staff continued to support families that needed assistance.

PlayPlus

The PlayPlus project started in January 2020. It provides support for parents who have post-natal depression and their children. Weekly face to face play sessions for children and bonding activities for mother were provided before the Covid lockdown. From the end of March 2020, the project went online providing sessions on Zoom, via WhatsApp, by phone and email.

Videos were created to give parents ideas about how to play and interact with their child/ren were posted on WhatsApp. A total of 15 families received support from this project during the year. PlayPlus has continued to grow through lockdown and at the time of writing is supporting 27 mums.

Mums2B

In 2020 WelCare began development work on a new service, in response to national statistics that show Black, Asian and minority ethnic mothers and their babies are 5 times more likely than their white

TRUSTEES REPORT AND ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021

counterpart(s) to die during or soon after childbirth. The project aims to support Black, Asian and minority ethnic mothers through their pregnancy working in conjunction with our local maternity service to make antenatal care more accessible to all. Crucially, WelCare's Mums2B mothers will be supported by facilitators who speak various languages.

The project has been promoted via various agencies and professionals, however due to the Covid restrictions and other factors progress has been slower than expected.

PLANS FOR FUTURE PERIODS

As we progress post pandemic, we aim to continue with the ongoing provision of family mental health support services in the community, including:

- improving family emotional wellbeing
- continue to develop online support schemes
- reducing the impact of poverty on Kingston families
- increasing parents' confidence and aspirations
- whilst strengthening their parenting skills and family resilience
- which in turn will improve the life chances of young children

We recognize the need to adapt to the increasing challenges and 'new normal' and will focus on addressing these challenges including adaptive support, appointment of new trustees and improving fundraising capability.

FINANCIAL REVIEW

Financial Result

Income for the year amounted to £77,240 (2020: £67,545) consisting of church contributions, donations, pledges and rental income. Total expenditure for the period was £74,294 (2020: £69,063) (including £21,939 (2020: £13,228) from restricted funds), resulting in a net income of £2,881 (2020: £1,518 net expenditure) before transfers between funds.

Reserves Policy

The Trustees policy is to maintain reserves of £40,000 to cover, as a minimum, an equivalent of three months operational expenditure and to enable it to respond to opportunities and to provide for emergencies.

TRUSTEES REPORT AND ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

Constitution

Kingston WelCare is an unincorporated association with its governing document being its Constitution.

Trustees, Advisors and Staff

All Trustees are appointed by Members at the Annual General Meeting. Below is a list of Trustees during the period:

Tormod Sund (Chair)
 Reverend Sandy Cragg (Vice Chair)
 Aruna Jennings (Secretary)
 Nicholas Aplas (Treasurer)
 Major Rashid Laher
 Mary Ward

In addition, the Trustees are supported by several Advisors. Collectively, the Trustees and Advisors form the Management Committee. The Chair is responsible for the induction of new Committee members. This involves awareness of responsibilities, the governing document, administrative procedures and the history and ethos of the Charity.

The constitution provides for a minimum of four and a maximum of eleven Committee members, at least one of whom is an ordained member of the clergy and one a practising member of a church and these may be joined by advisory members.

The Management Committee is responsible for the recruitment of new Trustees and may co-opt additional Trustees to fill any vacancies that arise at any time during the year. The Committee meets at least six times per calendar year to receive progress reports from the Project Manager and take strategic decisions. Trustees retain the option to call additional Trustees Meetings or Committee Meetings if the need arises.

The Chair of Trustees acts as Line Manager to the Project Manager and the Project Manager acts as Line Manager to the remaining staff. For targeted projects, social workers will also receive case-management, support and guidance from the Project Development Manager.

Risk Management

The Trustees have overall responsibility for ensuring that Kingston WelCare has appropriate systems of control, both financial and operational. These systems are designed to provide reasonable, but not absolute, assurance against material mis-statement or loss. During the year, the Trustees continued to regularly review the major financial and operational risks and implement any necessary changes.

The Management Committee and Project Manager are collectively responsible for ensuring the policies are adhered to whilst the Project Manager ensures that all policies are adequately maintained. A full set of policies and procedures are available upon request.

TRUSTEES REPORT AND ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021

LEGAL AND ADMINISTRATIVE DETAILS

Business Address and Registered Office

53-55 Canbury Park Road
Kingston upon Thames
KT2 6LQ
www.welcarekingston.org.uk

Independent Examiner

Sian Lewis
Lewis & Co (Chartered Accountants)
8 Coldbath Square
EC1R 5HL
London

Bankers

National Westminster Bank (Current Account)
Market Place
Kingston upon Thames
KT1 1JX

Virgin Money Plc (Savings Account)
15-17 Castle St,
Kingston upon Thames
KT1 1ST

Metro Bank (Credit Card)
64-66 Clarence Street
Kingston upon Thames
KT1 1NP

TRUSTEES REPORT AND ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021

OUR THANKS

Kingston WelCare is very grateful to all the funders and donors who make our work for parents possible.

This year particular thanks go to:

Organisations

Royal Borough of Kingston
BBC - Children in Need
BBC - Booster
Inner Wheel
Kingston Nursing Association
National Lottery Community Fund
Love Kingston
Hilden Charitable Fund
Rotary Club of Kingston
Round Table

Churches

All Saints, Kingston
St Andrew's, Ham Common
United Reformed, Kingston

Donations and Supporters

Copper Mountain Consulting Limited
Dragons Without Borders Team
Kew Gardens
Canbury Street Christmas light on
Mr & Mrs Bartlett
Mr. R.C. Doble
Mr. John Perry
Mrs. Patricia Foster
Mrs. Anne Nicholson
Mrs. Aruna Jennings
Mrs. Sue Skrobanski

TRUSTEES REPORT AND ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021

STATEMENT OF TRUSTEES' RESPONSIBILITIES

Disclosure of Information to Independent Examiner

In so far as the Trustees are aware:

- there is no relevant audit information of which the charity's Independent Examiner is unaware; and
- the Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the Independent Examiner is aware of that information.

Trustees Responsibilities

The Trustees are responsible for preparing the report and accounts in accordance with applicable law and regulations. Charity law requires the Trustees to prepare accounts for each financial Period. Under that law the Trustees have elected to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under charity law the Trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for that period. In preparing these accounts, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the accounts 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 accounts comply with the Charity SORP 2015. 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.

On behalf of the Trustees

Tormod Sund

Tormod Sund
Chair

Nicholas Aplas

Nicholas Aplas
Treasurer

Date: 13th October 2021

TRUSTEES REPORT AND ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021

INDEPENDENT EXAMINER'S REPORT

I report on the accounts of the charity for the period ended 31 March 2021, which are set out on pages 11 to 26.

Respective Responsibilities of Trustees and Examiner

The charity's Trustees are responsible for the preparation of the accounts. The charity's Trustees consider that an audit is not required for this Period under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of Independent Examiner's Report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent Examiner's Statement

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

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- 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.

I have no concerns and have come across no other matters in connection with the examination to which attention should



.....
Sian Lewis
Lewis & Co (Chartered Accountants)
8 Coldbath Square
EC1R 5HL
London

Date: 13th October 2021

TRUSTEES REPORT AND ACCOUNTS**FOR THE YEAR ENDED 31 MARCH 2021****KINGSTON & DISTRICT WELCARE ASSOCIATION**

Statement of financial activities
For the year ended 31 March 2021

Note		Unrestricted funds	Restricted funds	Total funds 2021	Total funds 2020
		£	£	£	£
	Income from:				
2	Donation and legacies	37,964	-	37,964	14,320
3	Charitable activities	-	19,435	19,435	21,115
4	Other trading activities	19,590	-	19,590	30,888
5	Investments	251	-	251	381
6	Other	-	-	-	841
	Total	57,805	19,435	77,240	67,545
	Expenditure on:				
7	Charitable activities	(52,420)	(21,939)	(74,359)	(69,063)
	Total	(52,420)	(21,939)	(74,359)	(69,063)
	Net gains/(losses) on investments				
	Net income/(expenditure)	5,385	(2,504)	2,881	(1,518)
19	Transfers between funds	(2,986)	2,986	-	(727)
	Net movement in funds	2,399	482	2,881	(2,245)
	Reconciliation of funds:				
	Total funds brought forward	378,523	-	378,523	380,768
	Total funds carried forward	380,922	482	381,404	378,523

TRUSTEES REPORT AND ACCOUNTS**FOR THE YEAR ENDED 31 MARCH 2021****KINGSTON & DISTRICT WELCARE ASSOCIATION****Balance Sheet
As at 31 March 2021**

Note ref.			2021 funds	2020 funds
		£	£	£
	Fixed assets :			
11	Tangible assets		305,081	304,937
	Total fixed assets	-	305,081	304,937
	Currents assets:			
12	Debtors	3,739		1,387
13	Investments	51,288		51,038
14	Cash at bank and in hand	51,227		49,180
	Total current assets		106,254	101,605
	Liabilities:			
15	Creditors: Amounts falling due within one year	23,608	23,608	21,761
	Net current assets or liabilities		82,646	79,844
9	Creditors: Amounts falling due after more than one year	6,323	6,323	6,258
	Total net assets or liabilities		381,404	378,523
	The funds of the charity:			
18	Unrestricted funds	75,841		73,586
18	Capital fund	305,081		304,937
19	Restricted Fund	482		-
	Total charity funds		381,404	378,523

These financial statements were approved by the Executive Committee on 13 October 2021

Tormod Sund

**Tormod Sund, Chair
Executive Committee Member**

Nicholas Aplas

**Nicholas Aplas
Hon Treasurer**

TRUSTEES REPORT AND ACCOUNTS**FOR THE YEAR ENDED 31 MARCH 2021****KINGSTON & DISTRICT WELCARE ASSOCIATION****Charity Registration Number : 206286****Notes to financial statements for the Period ended 31 March 2021****1. Accounting Policies**

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the Period and the preceding Period.

1.1 Basic of accounting

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 (FRS 102)(effective 1 January 2019)-Charities SORP(FRS102) and the Financial Reporting Standard applicable in the UK.

Kingston WelCare meets the definition of a public benefit entity under FRS102. Assets and liabilities are Initially recognised at historical or transaction value unless otherwise stated in the relevant accounting policy note(s).

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

1.2 Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income :

Income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

Gifts donated for resale are included as incoming resources within activities for generation funds when they are sold.

Grants, including grants for the purchase of fixed assets, are recognised in full in the statement of financial activities in the Period in which they are receivable.

1.3 Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Equipment costs are considered to be minimal and therefore are charged to the Period in which they are purchased.

1.4 Leasing

Rentals payable under operating leases are charged against income on a straight line basis over the lease term.

1.5 Tangible fixed assets and depreciation

Fixed assets include freehold property which is stated on an existing use, open market value basis. The property is not depreciated as, in the opinion of the trustees, the residual value will be at least equivalent to the valuation.

All other assets costing more than £250 are capitalised and are stated at historical cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value evenly over its expected useful life, as follows

Computers : over three years commencing in the first quarter after payment

Fixtures & fittings : over five years commencing in the first quarter after payment

1.6 Going Concern

After making enquiries, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Accordingly, they continue to adopt the going concern basis in preparing the annual report and financial statements.

TRUSTEES REPORT AND ACCOUNTS**FOR THE YEAR ENDED 31 MARCH 2021****KINGSTON & DISTRICT WELCARE ASSOCIATION****Notes to the Financial Statements
For the year ended 31 March 2021****2 Donation and legacies**

	General Fund	Unrestricted Funds	Restricted Funds (Project)	Total Funds 2021	Total Funds 2020
	£	£	£	£	£
Grant - RBK(Covid-19)	21,485	21,485	-	21,485	-
Church contributions	2,205	2,205	-	2,205	5,160
Hilden Charitable	5,000	5,000	-	5,000	-
Donation and Miscellaneous	9,274	9,274	-	9,274	9,160
Total	37,964	37,964	-	37,964	14,320

* All funds in 2020 were unrestricted

3 Charitable activities

	Unrestricted Funds	Restricted Funds	Total Funds 2021	Total Funds 2020
	£	£	£	£
Restricted funds				
Kingston Nursing Association	-	1,250	1,250	1,250
Community Fund	-	3,783	3,783	9,914
BBC-Children in Need	-	9,951	9,951	9,951
BBC-Booster	-	2,564	2,564	-
Love Kingston	-	1,887	1,887	-
Total funds	-	19,435	19,435	21,115

* All funds in 2020 were restricted

4 Other trading activities

	Unrestricted Funds	Restricted Funds (Project)	Total Funds 2021	Total Funds 2020
	£	£	£	£
Licensee rental income	16,560	-	16,560	16,560
Licensee recharges	-	-	-	403
Hire of rooms	3,030	-	3,030	13,925
Total	19,590	-	19,590	30,888

* All funds in 2020 were unrestricted

TRUSTEES REPORT AND ACCOUNTS**FOR THE YEAR ENDED 31 MARCH 2021****KINGSTON & DISTRICT WELCARE ASSOCIATION****Notes to the Financial Statements****For the year ended 31 March 2021****5 Investment Income**

	Unrestricted Funds	Restricted Funds (Project)	Total Funds 2021	Total Funds 2020
	£	£	£	£
Bank interest receivable	251	-	251	381

* All funds in 2020 were unrestricted

6 Other

	Unrestricted Funds	Restricted Funds (Project)	Total Funds 2021	Total Funds 2020
	£	£	£	£
Member contributions:				
Time for Families Programme	-	-	-	841
Miscellaneous	-	-	-	-
Total	-	-	-	841

* All funds in 2020 were unrestricted

TRUSTEES REPORT AND ACCOUNTS**FOR THE YEAR ENDED 31 MARCH 2021****KINGSTON & DISTRICT WELCARE ASSOCIATION****Notes to the Financial Statements****For the year ended 31 March 2021****7 Expenditure on Charitable Activities**

	General Fund	Capital Funds	Unrestricted Funds	Restricted Funds (Project)	Total Funds 2021	Total Funds 2020
	£	£	£	£	£	£
Costs directly attributable to the project	40,730	-	40,730	19,765	60,495	51,612
Support costs	9,762	1,928	11,690	2,174	13,864	17,451
Total	50,492	1,928	52,420	21,939	74,359	69,063

a) Breakdown of restricted and unrestricted expenditure for 2020

	General Fund	Capital Funds	Unrestricted Funds	Restricted Funds (Project)	Total Funds 2020
	£	£	£	£	£
Costs directly attributable to the project	41,382	-	41,382	10,230	51,612
Support costs	12,676	1,777	14,453	2,998	17,451
Total	54,058	1,777	55,835	13,228	69,063

Costs directly attributable comprise:

	General Fund	Capital Funds	Unrestricted Funds	Restricted Funds (Project)	Total Funds 2021	Total Funds 2020
	£	£	£	£	£	£
Salaries	40,504	-	40,504	14,056	54,560	47,872
Project running costs	126	-	126	5,684	5,810	3,145
Printing, postage & stationery	100	-	100	25	125	595
Total	40,730	-	40,730	19,765	60,495	51,612

TRUSTEES REPORT AND ACCOUNTS**FOR THE YEAR ENDED 31 MARCH 2021****KINGSTON & DISTRICT WELCARE ASSOCIATION****Notes to the Financial Statements
For the year ended 31 March 2021****Support costs comprise:**

	General Fund	Capital Funds	Unrestricted Funds	Restricted Funds (Project)	Total Funds 2021	Total Funds 2020
	£	£	£	£	£	£
Telephone and IT	2,178	-	2,178	544	2,722	2,364
Staff support, training & recruitment	-	-	-	-	-	-
Gas, electricity & water	1,563	-	1,563	391	1,954	3,280
Premises maintenance	1,311	-	1,311	288	1,599	1,242
Cleaning & hygiene	1,469	-	1,469	367	1,836	5,124
Insurance	1,758	-	1,758	440	2,198	2,194
Depreciation	-	1,928	1,928	-	1,928	1,777
Professional fees & subscriptions	545	-	545	120	665	837
General/House provisions	-	-	-	-	-	-
Sundries	98	-	98	24	122	158
Outstanding Cheque	-	-	-	-	-	-
Independent Examiners fee	840	-	840	-	840	475
Total	9,762	1,928	11,690	2,174	13,864	17,451

Restricted Funds Expenditure by Major Activities

Activity of programme	Activities undertaken directly	Grant funding of activities	Support costs	Total 2021
	£	£	£	£
Holiday Programme	1,250	-	-	1,250
Community Fund	5,079	-	1,672	6,751
BBC-Children in Need	9,471	-	502	9,973
BBC-Booster	2,560	-	-	2,560
Love Kingston	1,405	-	-	1,405
Total	19,765	-	2,174	21,939

TRUSTEES REPORT AND ACCOUNTS**FOR THE YEAR ENDED 31 MARCH 2021****KINGSTON & DISTRICT WELCARE ASSOCIATION****Notes to the Financial Statements****For the year ended 31 March 2021****8 Analysis of Employee Costs**

	Total Funds 2021	Total Funds 2020
	£	£
Salaries	51,849	45,514
Employer pension contributions	2,588	2,247
Employer NI		49
Miscellaneous staff costs	58	62
Total Funds	54,495	47,872

	No	No
Average number of employees during the year	5	4

No employee was paid in excess of £60,000 during the year (2019-20 nil).

None of the trustees have been paid any remuneration or received any other benefits from an employment.

The employer NICs costs of £2,949.41 were covered by the employment allowance in 2020-21 (2019-20 £2,373.26).

Key management personnel include the Trustees, Project Manager, Staff Development Manager and Administrator. The total employee benefits, including pension costs and employers national insurance contributions of the charity's key management personnel were £40,504 (2020: £39,402). In the current year, 3 employees (2020: 3) were considered to be key management personnel during the year.

TRUSTEES REPORT AND ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2021

KINGSTON & DISTRICT WELCARE ASSOCIATION

Notes to the Financial Statements

For the year ended 31 March 2021

9 Pension Scheme and Contingent Liability

Kingston WelCare operates two pension schemes for its staff. One member staff is in a final salary scheme operated by TPT Retirement Solutions, and all other staff are members of a defined contribution scheme run through NEST.

9.1 TPT Retirement Solutions

Kingston WelCare participates in the TPT Retirement Solutions' Growth Plan, a multi-employer scheme where the share of the assets and liabilities applicable to each employer is not identifiable. Contributions to the scheme up to and including September 2001 were defined benefit. Contributions from October 2001 are defined contribution.

The results and implications of a recent triennial review of the scheme are as follows:

Valuation date	30 September 2017
Valuation method	Technical Provisions Valuation
Value of assets	£795 million
Value of liabilities	£926 million
Funding level for accrued benefits	85.8%

Kingston WelCare's contributions made to the Plan in the year were £1,845.95(2019-20 £1,793.64) with both employer's and employee's contribution rates set at 6% of pensionable pay.

Following a change in legislation in September 2005, there is a potential debt on the employer that could be levied by the Trustee of the Plan. The TPT Retirement Solutions' current policy is that it only applies to employers with pre-October 2001 liabilities in the Plan. The debt is due in the event of the employer ceasing to participate in the Plan or the Plan winding up.

Kingston WelCare has been notified by TPT Retirement Solutions of the estimated employer debt on withdrawal from the Plan based on the financial position of the Plan as at 30 September 2020 following the triennial review. As of this date, the estimated employer debt for Kingston WelCare was a maximum of £6,322.93 (estimated debt at 30 September 2019, £6,257.98). A Pension Fund has been established as a long-term creditors to reflect this amount in full.

This scheme provides benefits to some 950 non-associated participating employers. The scheme is a defined benefit scheme in the UK. It is not possible for Kingston WelCare to obtain sufficient information to enable it to account for the scheme as a defined benefit scheme. Therefore it accounts for the scheme as a defined contribution scheme.

The scheme is subject to the funding legislation outlined in the Pensions Act 2004 which came into force on 30 December 2005. This, together with documents issued by the Pensions Regulator and Technical Standards issued by the Financial Reporting Council, set out the framework for funding defined Actuarial benefit occupational pension schemes in the UK.

The scheme is classified as a 'last-man standing arrangement'. Therefore Kingston WelCare is potentially liable for other participating employers' obligations if those employers are unable to meet their share of the scheme deficit following withdrawal from the scheme. Participating employers are legally required to meet their share of the scheme deficit on an annuity purchase basis on withdrawal from the scheme.

A full actuarial valuation for the scheme was carried out at 30 September 2017. This valuation showed assets of £794.9m, liabilities of £926.4m and a deficit of £131.5m. To eliminate this funding shortfall, the Trustee has asked the participating employers to pay additional contributions to which Kingston WelCare agreed to.

TRUSTEES REPORT AND ACCOUNTS**FOR THE YEAR ENDED 31 MARCH 2021****KINGSTON & DISTRICT WELCARE ASSOCIATION****Notes to the Financial Statements
For the year ended 31 March 2021****Pension Scheme and Contingent Liability(Continued)****Deficit contributions**

From 1 April 2019 to 31 January 2025:	£11,243,000 per annum (payable monthly and increasing by 3% each on 1st April)
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Unless a concession has been agreed with the Trustee the term to 31 January 2025 applies.

Note that the scheme's previous valuation was carried out with an effective date of 30 September 2014. This valuation showed assets of £793.4m, liabilities of £969.9m and a deficit of £176.5m. To eliminate this funding shortfall, the Trustee has asked the participating employers to pay additional contributions to the scheme as follows:

Deficit contributions

From 1 April 2016 to 30 September 2025:	£12,945,440 per annum (payable monthly and increasing by 3% each on 1st April)
From 1 April 2016 to 30 September 2028:	£54,560 per annum (payable monthly and increasing by 3% each on 1st April)

The recovery plan contributions are allocated to each participating employer in line with their estimated share of the Series 1 and Series 2 scheme liabilities.

Where the scheme is in deficit and where the company has agreed to a deficit funding arrangement the company recognises a liability for this obligation. The amount recognised is the net present value of the deficit reduction contributions payable under the agreement that relates to the deficit. The present value is calculated using the discount rate detailed in these disclosures. The unwinding of the discount rate is recognised as a finance cost.

PRESENT VALUES OF PROVISION

	31/03/2021	31/03/2020	31/03/2019
	(£s)	(£s)	(£s)
Present value of provision	2,168	2,568	3,116

RECONCILIATION OF OPENING AND CLOSING PROVISIONS

	Period Ending 31/03/2021 (£s)	Period Ending 31/03/2020 (£s)
Provision at start of period	2,568	3,116
Unwinding of the discount factor (interest expense)	59	39
Deficit contribution paid	(533)	(517)
Remeasurements - impact of any change in assumptions	(74)	(70)
Remeasurements - amendments to the contribution schedule	0	0
Provision at end of period	2,168	2,568

TRUSTEES REPORT AND ACCOUNTS**FOR THE YEAR ENDED 31 MARCH 2021****KINGSTON & DISTRICT WELCARE ASSOCIATION****Notes to the Financial Statements
For the year ended 31 March 2021****Pension Scheme and Contingent Liability(Continued)**

INCOME AND EXPENDITURE IMPACT

	Period Ending 31/03/2021 (£s)	Period Ending 31/03/2020 (£s)
Interest expense	59	39
Remeasurements - impact of any change in assumptions	74	(70)
Remeasurements - amendments to the contribution schedule	-	-
Contributions paid in respect of future service*	*	*
Costs recognised in income and expenditure account	*	*

*includes defined contribution schemes and future service contributions (i.e. excluding any deficit reduction payments) to defined benefit schemes which are treated as defined contribution schemes. To be completed by the company.

ASSUMPTIONS

	31/03/2021 % per annum	31/03/2020 % per annum	31/03/2019 % per annum
Rate of discount	0.66	2.53	1.39

The discount rates shown above are the equivalent single discount rates which, when used to discount the future recovery plan contributions due, would give the same results as using a full AA corporate bond yield curve to discount the same recovery plan contributions.

The following schedule details the deficit contributions agreed between the company and the scheme at each year end period:

DEFICIT CONTRIBUTIONS SCHEDULE

Year ending	31/03/2021 (£s)	31/03/2020 (£s)	31/03/2019 (£s)
Year 1	549	533	517
Year 2	565	549	533
Year 3	582	565	549
Year 4	499	582	565
Year 5		499	582
Year 6	-		499
Year 7	-	-	-
Year 8	-	-	-
Year 9	-	-	-

TRUSTEES REPORT AND ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2021

KINGSTON & DISTRICT WELCARE ASSOCIATION

Notes to the Financial Statements For the year ended 31 March 2021

Pension Scheme and Contingent Liability(Continued)

9.2 NEST Pension scheme

During the year all other staff were entered into the NEST pension scheme in line with auto enrolment with employer's contribution rates set at 3% and employee's contribution rates set at 5% of pensionable pay. During the year contributions of £742.00 (2019-20 £453.60) were paid into this scheme.

10 Related Party Transactions

No remuneration or expenses were paid directly or indirectly out of the Association's funds to any trustee or to any person or persons known or connected to them.

TRUSTEES REPORT AND ACCOUNTS**FOR THE YEAR ENDED 31 MARCH 2021****KINGSTON & DISTRICT WELCARE ASSOCIATION****Notes to the Financial Statements****For the year ended 31 March 2021****11 Tangible Fixed Assets**

	Freehold land and buildings	Fixtures & Fittings	Computers	Total
	£	£	£	£
Cost or valuation				
At beginning of the year-At 01 April 2020	300,000	26,770	4,895	331,665
Additions	-	2,072		2,072
Disposals	-	-	-	-
Revaluations	-	-	-	-
Transfers	-	-	-	-
At 31 March 2021	300,000	28,842	4,895	333,737
Depreciation and impairments				
At beginning of the year-At 1 April 2020	-	22,949	3,779	26,728
Disposals	-	-	-	-
Depreciation	-	1,522	406	1,928
Impairment	-	-	-	-
Transfers	-	-	-	-
At 31 March 2021	-	24,471	4,185	28,656
Net book value at 31 March 2020	300,000	3,821	1,116	304,937
Net book value at 31 March 2021	300,000	4,371	710	305,081

The freehold property is currently held on Kingston WelCare's behalf by the South London Church Fund and the Southwark Diocesan Board of Finance. No formal valuation has been undertaken by an independent expert. No depreciation is charged on the freehold property as it would be immaterial. Each year the Trustees inspect the property for indications of impairment.

12 Receivables and Accrued Income

	Total Funds 2021	Total Funds 2020
	£	£
Receivables	1,875	394
Prepayments	1,864	993
Total	3,739	1,387

TRUSTEES REPORT AND ACCOUNTS**FOR THE YEAR ENDED 31 MARCH 2021****KINGSTON & DISTRICT WELCARE ASSOCIATION****Notes to the Financial Statements****For the year ended 31 March 2021****13 Investments**

	Total Funds 2021	Total Funds 2020
	£	£
Virgin Bank	51,288	51,038

14 Cash at Bank and in Hand

	Total Funds 2021	Total Funds 2020
	£	£
Bank current account - NatWest	49,338	48,509
Debit card account - Metro	1,786	517
Cash in hand	103	154
Total	51,227	49,180

15 Payables: Amounts falling due within one year

	Total Funds 2021	Total Funds 2020
	£	£
Trade creditors	331	257
Accrued expenses		
Grants carried forward	18,413	17,279
Others	4,864	4,225
Total Accrued expenses	23,277	21,504
Total	23,608	21,761

16 Restricted Funds - Grants in Advance and Accrued Grant Income

	Grants Received	Balances Brought Forward	Grants expended for Period Ended 31 Mar 21	Balance Carried Forward
	£	£	£	£
Kingston Nursing Association	1,250	-	1,250	-
Community Fund	3,783	-	3,783	-
BBC-Children in Need	9,951	-	9,951	-
BBC-Booster	2,564	-	2,564	-
Love Kingston	1,887	-	1,405	482
Total funds	19,435	-	18,953	482

TRUSTEES REPORT AND ACCOUNTS**FOR THE YEAR ENDED 31 MARCH 2021****KINGSTON & DISTRICT WELCARE ASSOCIATION****Notes to the Financial Statements
For the year ended 31 March 2021****17 Analysis of Fund Assets and Liabilities**

	Unrestricted Fund	Restricted Fund	Total Funds
	£	£	£
Tangible fixed assets	305,081	-	305,081
Current assets	105,772	482	106,254
Current liabilities	(29,931)	-	(29,931)
Total	380,922	482	381,404

18 Movements in funds

Fund name	Fund balances brought forward	Income	Expenditure	Transfers	Fund balances carried forward
	£	£	£	£	£
Restricted funds					
Kingston Nursing Association	-	1,250	(1,250)	-	-
Community Fund	-	3,783	(6,751)	2,968	-
BBC-Children in Need	-	9,951	(9,973)	22	-
BBC-Booster	-	2,564	(2,560)	(4)	-
Love Kingston	-	1,887	(1,405)	-	(482)
Restricted funds	-	19,435	(21,939)	2,986	(482)
Unrestricted funds					
Designated Capital Fund	304,937	2,072	(1,928)	-	305,081
General Fund	73,586	55,733	(50,492)	(2,986)	75,841
Project ended	-	-	-	-	-
Pension Fund (Long-Term Creditors)	-	-	-	-	-
Pension Fund (Pension reserve)	-	-	-	-	-
Unrestricted funds	378,523	57,805	(52,420)	(2,986)	380,922
Total funds	378,523	77,240	(74,359)	-	381,404

Purposes of restricted funds

The funds are for services as explained in the trustees report.

Purposes of designated funds

Capital fund: This fund represents the unrestricted funds that are not available for use as they have been used to purchase fixed assets.

Pension fund: In line with the requirements of the current SORP, the pension fund obligation as outlined in Note 9 is now treated as a long term creditor.

TRUSTEES REPORT AND ACCOUNTS**FOR THE YEAR ENDED 31 MARCH 2021****KINGSTON & DISTRICT WELCARE ASSOCIATION****Notes to the Financial Statements****For the year ended 31 March 2021****19 Transfers**

	General Fund	Pension Fund	Total Unrestricted Funds	Restricted Funds
	£	£	£	£
On cost of generating funds	-	-	-	-
Transfer to General From Pension Fund	-	-	-	-
Transfer to General Fund From Accrual	-	-	-	-
Transfer to Long-term Creditors	-	-	-	-
Net transfer of restricted project funds	(2,986)	-	(2,986)	482
Total funds	(2,986)	-	(2,986)	482