



Annual Report 2023/24

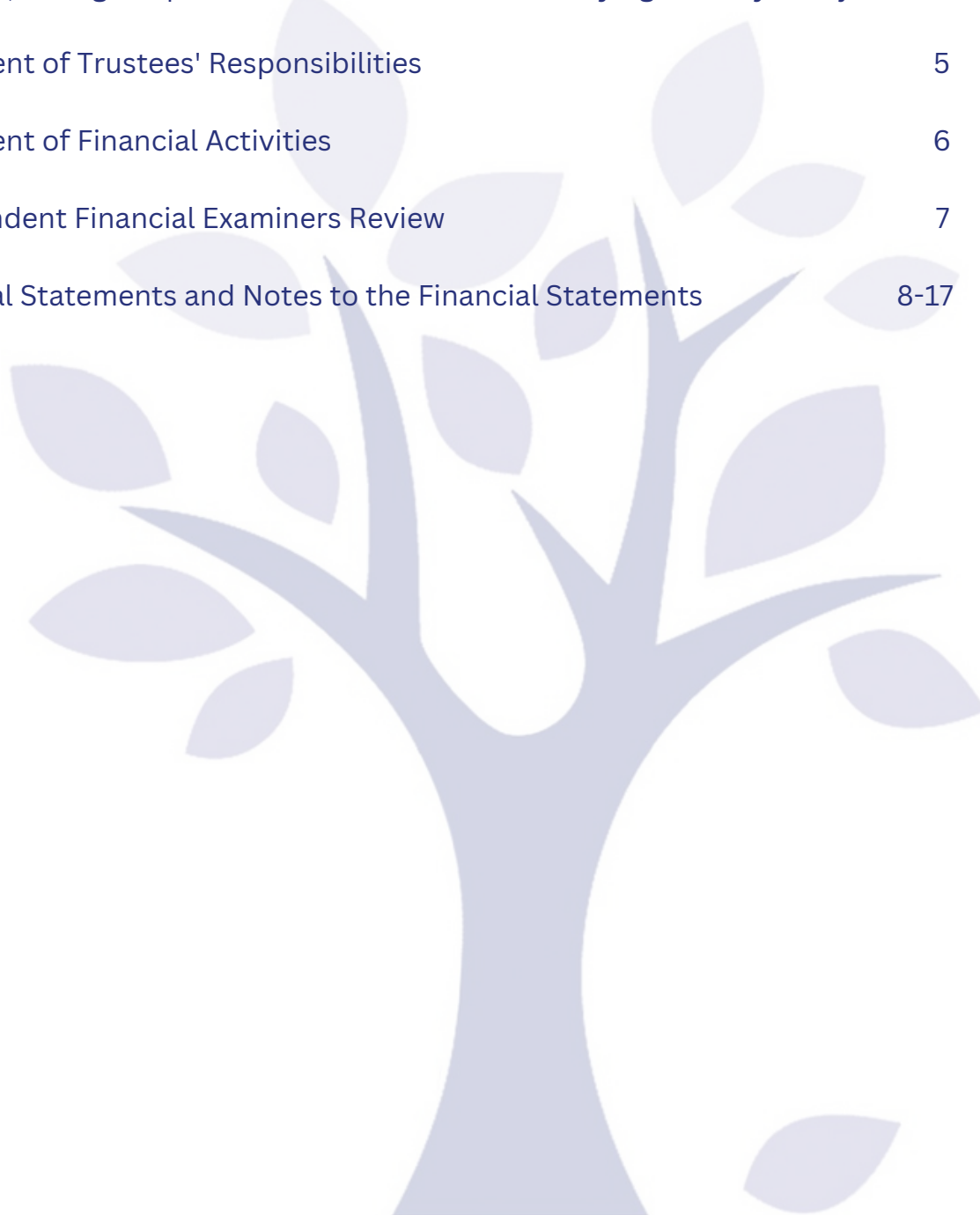


Kingston Bereavement Support

Specialist counselling
and other services helping you
make sense of your loss.

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“A welcoming, warm and inviting space to explore grief - both recent and past. An opportunity to challenge my thinking and make positive steps towards change. A welcoming, supportive service. I am very grateful to have been able to benefit from the service. Thank you.”

OUR ORGANISATION

Kingston Bereavement Support (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 Children and Young People's Service (The Saying Goodbye Project). 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.

We changed our name to Kingston Bereavement Support in November 2023, we were previously known as Kingston Bereavement Service.

OUR OBJECTIVES

To help people in 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.

To 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.

To 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@kbscharity.org.uk
www.kingstonbereavementsupport.org.uk

Charitable Incorporated Organisation
Registered Charity No. 1160983

Organisational Affiliations

- Child Bereavement UK
 - British Association for Counselling and Psychotherapy (BACP)
 - Registered Provider (No. 8AE75) to GPs within South West London Integrated Care Service (ICS)
-

Independent Financial Examiners

Sian Lewis, ACA
8 Coldbath Square
London
EC1R 5HL

Bankers

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

Virgin Money
40 St Vincent Place, Glasgow, Scotland, G12HL

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

THE BOARD OF TRUSTEES' REPORT

The Board of Trustees present their annual report and audited accounts for the year ended 31 March 2024 and confirm they comply with the requirements of the Charities Act 2011. Kingston Bereavement Support (KBS) is a community based registered charity providing high quality specialist counselling and other services to bereaved adults, young people and children who live, work or study in the Kingston area, who need us.

Without access to the skilled psychological support offered by KBS, there are people who would sadly be left to cope alone with the death of a loved one. Accordingly, it is vitally important that as a charity we do everything we can to keep our service viable. The last year has been challenging for the charity sector as world events, economic uncertainty and the continued cost of living crisis impacted on costs and donations. We continue to be supported by a range of funding sources, and we are grateful for this ongoing crucial support.

During 2023, we were informed by both the Royal Borough of Kingston upon Thames, Achieving for Children and the Integrated Care Board of their intention to move to a joint, contract-based award. After a great deal of work by the team preparing the contract bid, and following a period of waiting, we were delighted to be successfully awarded a three-year contract, providing over £100k annually of vital funding. However, like other not-for-profits, we continue to face fundraising challenges.

Our Board and management team are committed to working with our funding partners and those in our community to ensure the long-term security of the service. In the new year we have planned a number of new fundraising initiatives to help us diversify our funding sources and we continue to focus on engagement with local businesses and other organisations to advance our fundraising endeavours.

The KBS Board of Trustees are immensely proud of the work of our charity and its beneficial effect to people who use our service, as evidenced by the overwhelmingly positive feedback we receive. We would like to extend sincere thanks to our brilliant, dedicated team of staff, counsellors and supervisors for their talent and commitment in supporting the work of the Charity, along with the much-appreciated strong support from our local community.

Board of Trustees

Trustees

Co-Chairs:

Joshua Rozells

Sione Marshall (left September 2024)

Beverley Greenstein (from September 2024)

Treasurer:

John Farmer

Clinical Trustee:

Sione Marshall

General Trustees:

Tara Kent

Beverley Greenstein

Trustees appointed after year end

Sione Marshall (Associate Trustee September 2024)

Christina Zarifi (General Trustee November 2024)

Staff

Service Manager:

Christina Buckley

Adult Service Coordinator:

Nadine Doran-Holder

Children and Young People's Service Coordinator:

Emilia McIntyre (left August 2024)

Adult Service Support Worker:

Samantha Burch

Service Administrator:

Helen Shah

Database Volunteer:

Shelley Cato

Adult Service Counsellors:

Sue Bastow; Camelia Burn; Pauline Deakin; Sharon Evans; Diane Harding; Hannah Huxley; Tanya Kasozi; Magdalena Kedziora; Larissa Leiser; Emma Lloyd; John Maina; Hayley Manning; Bukky Maybank; Heather McAdam; James McDonald; Emily McMahan; Oliver Milton; Rachel Munro; Claire Murray; Sarah Murray; Aniko Nagy; Matt Priest; Param Singh; Barbara Widden

Saying Goodbye Project Counsellors:

Linda Capitelli; Claire Murray

Supervisors:

Lindsay Canham; Elizabeth Kovacs; Jim Kuykendall and Mary Pelham

Trainers:

Anvita Maden Bahel; Stephen Callus; Lindsay Canham; Fiona Dunkley; Deri Morrow

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 in Kingston upon Thames. We counsel clients at our premises in central Kingston, as well as offering our service remotely.

Throughout this year we have focused on strengthening and developing our volunteer counselling team to enable us to continue to offer the very best compassionate and professional counselling for our clients.

We monitor the impact of counselling through client feedback and clinical questionnaires pre and post counselling. This feedback supports the service's strategic and client focused planning and development, for example, the training planned for counsellors.



"I've found the sessions super helpful; it made me understand more what was triggering my panic attacks and the pain of grief. The guidance and support provided for me have been helpful with navigating the complexities of grief."

458

client referrals

↑ 24% from 2022-23

At least 83% of clients had improved clinical outcomes across ten key areas including close relationships and well-being.

1,152

counselling hours

↑ 23% from 2022-23

95% of clients found counselling was very helpful.

165 referred clients accepted and attended an assessment

"Introduced me to mindfulness and managing stress; allowed me to talk about my loss outside of my family."

"Very positive - life changing. Sometimes you need to be shown the way - thank you."

Counsellor CPD Training

- Race and Culture
- Experiential Death and Bereavement
- Death by Suicide
- Pregnancy and Infant Loss
- Trauma

CHILDREN, YOUNG PEOPLE AND FAMILIES SERVICE



The Saying Goodbye Project (Children and Young People's Service) continued to positively impact on the lives of children, young people and their families. Throughout the year, the service continued to offer counselling, support and advice to bereaved children and young people, as well as their parents and carers.

The Trustees and key staff continued to work together, along with partner organisations, to further strengthen and develop our well regarded bereavement counselling service

Feedback from parents and carers continues to demonstrate the positive impact of our counselling and support on the lives of the children they care for.

Looking towards 2024/25 we can continue to build and strengthen our service to meet the needs of local children and young people.

“Everyone has been so helpful and kind to my family. My daughter has felt accepted and understood. Her counsellor has been very generous in support offering crafts and fun activities to supplement the therapy.”

“Just a big thank you for being so helpful in this journey, especially as a parent who was feeling very lost at how best to support her children.”



STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees are responsible for preparing an annual report and financial statement 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 3rd December 2024.

STATEMENT OF FINANCIAL ACTIVITIES

APRIL 2023 - MARCH 2024

The Trustees are pleased to present the financial statements for the charity for the year ending 31 March 2024. 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 Support is fortunate to have a wide range of funders, from individual donations to grant making bodies. Restricted income in the year of £48,971 and unrestricted of £101,552 gave total incoming resources of £150,523. Outgoing restricted resources of £48,971 and unrestricted of £106,205 resulted in a deficit for the year of £4,653 (2023 a deficit of £20,572).

During the year, the principal funding sources were the Royal Borough of Kingston upon Thames, Integrated Care Board, 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 and Inclusion Policy, Safeguarding Adults, Safeguarding and Child Protection Policy 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 2023/24 financial year excluding the pension withdrawal cost.

NB PAGE TO BE UPDATED BY INDEPENDENT FINANCIAL EXAMINER

INDEPENDENT FINANCIAL EXAMINER'S REPORT

Kingston Bereavement Support

I report to the Trustees on my examination of the financial statements of the above charity for the year ended 31 March 2024.

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: 28.1.24

**Statement of Financial Activities
For the Year Ended 31 March 2024**

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Income from:					
Donations and legacies	2	42,687	-	42,687	21,264
Charitable activities	3	58,343	48,971	107,314	98,651
Investments	4	522	-	522	243
Total incoming resources		<u>101,552</u>	<u>48,971</u>	<u>150,523</u>	<u>120,158</u>
Expenditure on:					
Raising funds	5	528	-	528	394
Charitable activities	6	105,677	48,971	154,648	140,336
Total resources expended		<u>106,205</u>	<u>48,971</u>	<u>155,176</u>	<u>140,730</u>
Net income/(expenditure) before transfers		<u>(4,653)</u>	<u>-</u>	<u>(4,653)</u>	<u>(20,572)</u>
Transfers between funds		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net movement in funds		<u>(4,653)</u>	<u>-</u>	<u>(4,653)</u>	<u>(20,572)</u>
Total funds brought forward		<u>105,357</u>	<u>5,547</u>	<u>110,904</u>	<u>131,476</u>
Total funds carried forward		<u><u>100,704</u></u>	<u><u>5,547</u></u>	<u><u>106,251</u></u>	<u><u>110,904</u></u>

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

Balance Sheet as at 31st March 2024

	Note	31 March 2024 £	31 March 2023 £
Current assets			
Debtors and prepayments	11	14,242	3,595
Cash at Bank and in hand		114,730	134,470
	Total current assets	128,972	138,065
Current liabilities			
Creditors and accruals due within one year	12	22,721	27,161
	Total assets less current liabilities	106,251	110,904
 REPRESENTED BY:			
Unrestricted funds (including designated funds)	13	100,704	105,357
Restricted Funds	13	5,547	5,547
TOTAL FUNDS		106,251	110,904

These accounts were approved by the Trustees on 3rd December 2024 and signed on their behalf by:

Joshua Rozells (on behalf of The Board of Trustees)

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 2024

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 Support 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 are still impacted by the Covid Pandemic and its impact on fundraising. However, we continue to 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 2024**

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 Support 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 £	Total Funds 2024 £	Total Funds 2023 £
Grants	36,330	-	36,330	17,000
Client donations	1,792	-	1,792	1,039
Other donations	4,315	-	4,315	3,085
Gift Aid	250	-	250	140
	<u>42,687</u>	<u>-</u>	<u>42,687</u>	<u>21,264</u>

In 2023, all income from donations and legacies (£21,264) was attributable to unrestricted funds.

Grants comprise:

Royal Borough of Kingston	36,330	17,000
	<u>36,330</u>	<u>17,000</u>

Other donations comprise:

Alfred Charitable Trust	1,500	2,000
Waitrose Kingston	1,280	330
Postcode Society Trust	500	-
Coop Partnership	1,035	-
The Wych Elm Pub Quiz	-	601
Kingston Grammar School	-	154
	<u>4,315</u>	<u>3,085</u>

**Notes to the Financial Statements
For the year ended 31 March 2024**

3 Income from Charitable Activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Grants	-	48,971	48,971	45,998
Kingston ICB	49,686	-	49,686	49,686
Training	3,280	-	3,280	755
Assessments	3,377	-	3,377	2,212
Sundry	2,000	-	2,000	-
	58,343	48,971	107,314	98,651

In 2023, £45,998 was attributable to restricted funds and the remaining £52,653 attributable to the unrestricted fund.

Grants comprise:

		2024 £	2023 £
<u>Adult Service</u>			
Kingston Nursing Association	2,500		2,500
NHS South West London	14,831		5,169
RBK Resilience funds	7,806		1,000
Kingston Charitable Foundation	1,012		-
		26,149	
<u>Saying Goodbye Project</u>			
Achieving for Children (AfC)	15,000		15,000
Field Family Trust	3,000		3,000
RBK Resilience funds	4,648		-
Kingston Charitable Foundation	174		-
RBK CONTAIN	-		19,329
		22,822	
		48,971	45,998

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 Integrated Care Board comprises:
(formally the CCG - Clinical Commissioning Group)

	Adult Service £	Children Service £	Total Funds 2024 £	Total Funds 2023 £
	45,186	4,500	49,686	49,686

4 Investment Income

	Unrestricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Bank interest receivable	522	522	243

Notes to the Financial Statements
For the year ended 31 March 2024

5 Expenditure on Raising Funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Salaries	338	-	338	388
Fundraising charges	190	-	190	6
	<u>528</u>	<u>-</u>	<u>528</u>	<u>394</u>

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

6 Expenditure on Charitable Activities

	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
Direct Costs	83,274	39,175	122,449	107,452
Support Costs	22,403	9,796	32,199	32,884
	<u>105,677</u>	<u>48,971</u>	<u>154,648</u>	<u>140,336</u>

Direct Costs comprise:

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Salaries (Fund Raising salaries in Note 5)	60,048	31,217	91,265	79,929
Supervision of Counsellors (a)	17,418	5,743	23,161	17,056
Training and Seminars	4,258	1,510	5,768	6,075
Counsellors' Expenses	85	40	125	32
Recruitment	94	26	120	2,637
Monitoring	1,371	639	2,010	1,723
Total resources expended	<u>83,274</u>	<u>39,175</u>	<u>122,449</u>	<u>107,452</u>

(a) includes assessments £5,010 (2022/23: £4,530)

Support Costs comprise:

Accommodation	13,290	6,101	19,391	17,575
Telephone, Fax and Computer	1,258	586	1,844	1,852
Stationery and Office Supplies	871	406	1,277	1,773
Insurance	612	286	898	853
Governance (Note 10)	500	0	500	480
Sundry Expenses	5,872	2,417	8,289	10,351
	<u>22,403</u>	<u>9,796</u>	<u>32,199</u>	<u>32,884</u>

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

Notes to the Financial Statements
For the year ended 31 March 2024

7 Staff Costs

	2024	2023
	£	£
Salaries	90,249	69,831
Employer social security costs	1,266	5,284
Employment allowances for 2021 -2023 (2 years)	(9,000)	-
Employer pension contributions	9,089	5,202
	<u>91,604</u>	<u>80,317</u>

The average number of employees during the year was five (2023: five).

No employee was paid in excess of £60,000 during the year (2023: 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 £69,848 (2023: £47,440).

The charity trustees were not paid or received any other benefits from employment with the charity in the year (2023: £nil).

No payments were made to trustees in respect of reimbursable expenses during 2024 (2023: £nil).

The social security costs are reduced by the employment allowance of £5,000 for 2023/24

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 Support currently faces a potential liability, estimated at 30th September 2023, to amount to £30,745 (September 2022 £37,459) 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 2024 there were four current staff members of the defined contribution scheme (2023: three)

Pension scheme and defined benefit deficit recovery charges totalling £2,492 are included in Sundry (Note 6)

9 Related Party Transactions

There were no related party transactions for the year ended 31 March 2024 or the year ended 31 March 2023

10 Governance Costs

	2024	2023
	£	£
Independent examiner's fee	500	480
	<u>500</u>	<u>480</u>

**Notes to the Financial Statements
For the year ended 31 March 2024**

11 Debtors and Prepayments

	2024	2023
	£	£
Debtors	12,310	215
Prepayments	1,932	3,380
	<u>14,242</u>	<u>3,595</u>

12 Creditors, Accrued Expenses and Deferred Income

	2024	2023
	£	£
Creditors	13,809	6,975
Accrued expenses	500	480
Deferred income	8,412	19,706
	<u>22,721</u>	<u>27,161</u>

Notes to the Financial Statements
For the year ended 31 March 2024

13 Movements in Funds

	Opening Balances 1 April 2023	Incoming Resources	Outgoing Resources	Transfers (refer to page 17)	Closing Balances 31 March 2024
	£	£	£	£	£
Unrestricted Funds					
Unrestricted Fund - general	15,357	101,552	(106,205)	10,000	20,704
Unrestricted Fund - contingency	40,000	-	-	-	40,000
Designated Fund - Pensions	50,000	-	-	(10,000)	40,000
	<u>105,357</u>	<u>101,552</u>	<u>(106,205)</u>	<u>-</u>	<u>100,704</u>
Restricted Funds					
<u>Adult Service</u>					
Kingston Nursing Association	-	2,500	(2,500)	-	-
NHS SW London ISB	-	14,831	(14,831)	-	-
RBK Resilience Funds	-	7,806	(7,806)	-	-
Kingston Charitable Foundation	-	1,012	(1,012)	-	-
Kingston Magistrates Poor Box	4,078	-	-	-	4,078
<u>Children's Service</u>					
Achieving for Children (AfC)	-	15,000	(15,000)	-	-
Field Family Trust	-	3,000	(3,000)	-	-
RBK Resilience Funds	-	4,648	(4,648)	-	-
Kingston Charitable Foundation	-	174	(174)	-	-
Capacity Building	1,469	-	-	-	1,469
	<u>5,547</u>	<u>48,971</u>	<u>(48,971)</u>	<u>-</u>	<u>5,547</u>

Comparative Figures for Previous Year

	Opening Balances 1 April 2022	Incoming Resources	Outgoing Resources	Transfers	Closing Balances 31 March 2023
	£	£	£	£	£
Unrestricted Funds					
Unrestricted Fund - general	20,354	74,160	(94,157)	15,000	15,357
Unrestricted Fund - contingency	40,000	-	-	-	40,000
Designated Fund - Pensions	65,000	-	-	(15,000)	50,000
	<u>125,354</u>	<u>74,160</u>	<u>(94,157)</u>	<u>-</u>	<u>105,357</u>
Restricted Funds					
<u>Adult Service</u>					
Kingston Nursing Association	-	2,500	(2,500)	-	-
NHS SW London ISB	-	5,169	(5,169)	-	-
Kingston Charitable Foundation	-	1,000	(1,000)	-	-
Kingston Magistrates Poor Box	4,653	-	(575)	-	4,078
<u>Children's Service</u>					
Achieving for Children (AfC)	-	15,000	(15,000)	-	-
Field Family Trust	-	3,000	(3,000)	-	-
RBK CONTAIN	-	19,329	(19,329)	-	-
Capacity Building	1,469	-	-	-	1,469
	<u>6,122</u>	<u>45,998</u>	<u>(46,573)</u>	<u>-</u>	<u>5,547</u>

Notes to the Financial Statements For the year ended 31 March 2024

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 are funds ring-fenced by the organisation should they be required to pay the contingent pension liability in the remote chance this becomes payable. During the year, £10,000 was transferred out of the Designated fund to Unrestricted funds, representing the reduction in the amount of the contingent pension liability.

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 |
| NHS South West London | |
| RBK Resilience Funds | |
| Kingston Charitable Foundation | |
| 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 |
| Field Family Trust | |
| RBK Resilience Funds | |
| Kingston Charitable Foundation | |
| Capacity Building | - On-going support and CORE database management and development |