



# Annual Report 2022/23

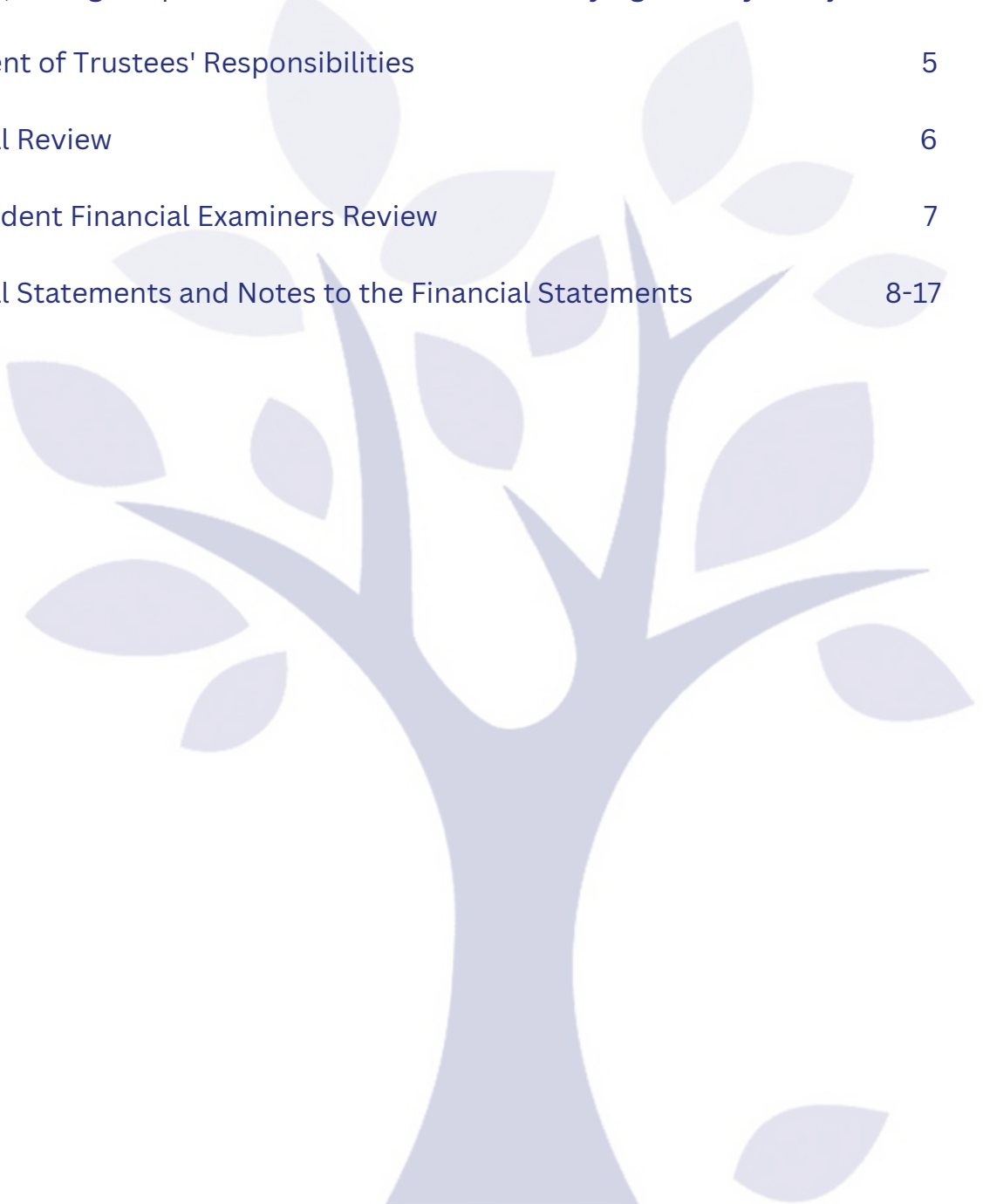


Kingston  
**Bereavement  
Service**

*Support, counselling and  
understanding in bereavement*

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"I found the sessions to be a comfortable calm space where I could just be and let out much of the noise and anxiety in my head. I always left feeling supported and empowered to get through the week".

## 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 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.

## OUR OBJECTIVES

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To 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.

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@kingstonbereavementservice.org.uk  
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 South West London Integrated Care Service (ICS)
- 

### 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  
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

Kingston Bereavement Service (KBS) continues to provide a critical service to our community while facing the challenges that the 2022/2023 year has brought in relation to the ongoing war in Ukraine, high inflation and continued economic uncertainty.

We continue as an organisation to adapt to this changing landscape and focus on providing bereavement support to those in Kingston and the surrounding area who need us.

The past year has seen further organisational changes as we recruited a new service manager and adult and children's co-ordinators to strengthen our team. All have brought new life, energy and fresh ideas to our service. In addition, we continue to focus on ensuring we have an updated constitution, policies and procedures in place that support and protect our organisation, ensuring that we maintain our high standards of service.

We continue to be supported by a number of funding sources and we are grateful for their ongoing and vital support. KBS continues to be financially challenged like so many others are in our sector, however, 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.

2023/2024 will be an important year for us as we plan to execute a number of funding initiatives. The first step was to change our name to Kingston Bereavement Support (in November 2023) and we plan to launch an initial fundraising campaign in early 2024 as well as focus on engagement with local businesses and other organisations.

We continue to look to recruit for new trustees with the relevant desire and skill-sets to help us provide the ongoing and effective delivery of our key services.

The KBS trustees would like to extend their sincere thanks for the continued support of our fantastic team of staff, counsellors and supervisors as well as strong support from our local community. Lastly, we would like to thank our fellow trustees for another year of their hard work and dedication as we continue to ensure this critical service is provided to those who need it most.

## Board of Trustees

December 2023

## Trustees

### Co-Chairs:

Joshua Rozells  
Sione Marshall (Clinical Trustee)

### Treasurer:

John Farmer

### General Trustee:

Tara Kent  
Beverley Greenstein

## Staff

### Interim Service Director:

John Ng (left December 2022)

### Service Manager:

Christina Buckley (joined December 2022)

### Adult Service Coordinator:

Nadine Doran-Holder (joined December 2022)

### Children and Young People's Service Coordinator:

Emilia McIntyre (joined January 2023)

### Adult Service Support Worker:

Samantha Burch

### Service Administrator:

Helen Shah

### Database Volunteer:

Shelley Cato

## Adult Service Counsellors

Sophia Alexander; Sue Bastow; Chris Cleave; Pauline Deakin; Sharon Evans; Julia Fox; Diane Harding; Tanya Kasozi; Magdalena Kedziora; Larissa Leiser; Emma Lloyd; Hayley Manning; Heather McAdam; Emily McMahon; Rachel Munro; Aniko Nagy; Patti Prieto, Kim Smith; Barbara Widden

## Saying Goodbye Project Counsellors

Linda Capitelli; Claire Murray; Panaphat Seehirunwong

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

Throughout this year we have focused on strengthening our volunteer and staff teams 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.



## Counsellor CPD Training

Complex Issues  
Experiential Death and  
Bereavement  
Traumatic Bereavement  
Substance Misuse

At least 75% of clients had improved clinical outcomes across ten key areas including close relationships and well-being.

### Client Feedback

100% of clients found counselling was helpful.  
90% of clients found counselling was very helpful.

*"Provided me with a safe, comfortable environment to discuss my grief and understand why I made the choices I did in my journey. It was a very welcoming team, the counsellor made me feel comfortable - so I was able to bring all my thoughts/feelings to our sessions."*

**368**

client referrals

**934**

counselling hours

**198** referred clients  
accepted and  
attended  
an assessment

# 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 and young people, despite a brief pause in referrals. 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 appointed key staff during the year with a view to further strengthening the service and allow for further development and provision of our well regarded bereavement counselling.

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 2023/24 we can continue to build and strengthen our service to meet the needs of local children and young people.

*"I can't thank you enough for the sessions provided to my child - they benefitted so much from the face to face sessions."*

*"My son really benefitted from face to face counselling sessions with his counsellor. It felt comfortable and accessible during the sessions. The sessions provided him with coping strategies for different situations. He understands that the range of emotions he experiences are normal and is able to manage his feeling more calmly and rationally."*



# 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 12th December 2023

Joshua Rozells - Co-chair



*“Counselling was very helpful and changed my life. I am now a happier person as a result. My counsellor helped me work through my bereavement in a healthy way.”*



# FINANCIAL REVIEW

## APRIL 2022 - MARCH 2023

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The Trustees are pleased to present the financial statements for the charity for the year ending 31 March 2023. 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 £45,998 and unrestricted of £74,160 gave total incoming resources of £120,158. Outgoing restricted resources of £46,573 and unrestricted of £94,157 resulted in a deficit for the year of £20,572 (2022 a deficit of £16,527).

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 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 2023.

## 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 2023**

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
<b>Income from:</b>					
Donations and legacies	2	21,264	-	<b>21,264</b>	23,119
Charitable activities	3	52,653	45,998	<b>98,651</b>	118,728
Investments	4	243	-	<b>243</b>	122
<b>Total incoming resources</b>		<u>74,160</u>	<u>45,998</u>	<u><b>120,158</b></u>	<u>141,969</u>
<b>Expenditure on:</b>					
Raising funds	5	394	-	<b>394</b>	6,122
Charitable activities	6	93,763	46,573	<b>140,336</b>	152,374
<b>Total resources expended</b>		<u>94,157</u>	<u>46,573</u>	<u><b>140,730</b></u>	<u>158,496</u>
<b>Net income/(expenditure) before transfers</b>		(19,997)	(575)	<b>(20,572)</b>	(16,527)
<b>Transfers between funds</b>		-	-	-	-
<b>Net movement in funds</b>		(19,997)	(575)	<b>(20,572)</b>	(16,527)
<b>Total funds brought forward</b>		125,354	6,122	<b>131,476</b>	148,003
<b>Total funds carried forward</b>		<u>105,357</u>	<u>5,547</u>	<u><b>110,904</b></u>	<u>131,476</u>

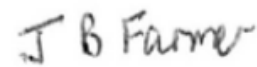
**Balance Sheet as at 31st March 2023**

	Note	31 March 2023 £	31 March 2022 £
<b>Current assets</b>			
Debtors and prepayments	11	3,595	3,759
Cash at Bank and in hand		<u>134,470</u>	<u>175,874</u>
	<b>Total current assets</b>	<b>138,065</b>	<b>179,633</b>
<b>Current liabilities</b>			
Creditors and accruals due within one year	12	<u>27,161</u>	<u>48,157</u>
	<b>Total assets less current liabilities</b>	<b><u>110,904</u></b>	<b><u>131,476</u></b>
 <b>REPRESENTED BY:</b>			
Unrestricted funds (including designated funds)	13	<u>105,357</u>	<u>125,354</u>
Restricted Funds	13	<u>5,547</u>	<u>6,122</u>
	<b>TOTAL FUNDS</b>	<b><u>110,904</u></b>	<b><u>131,476</u></b>

These accounts were approved by the Trustees on 12th December 2023 and signed on their behalf by:



Joshua Rozells (on behalf of The Board of Trustees)



John Farmer (Treasurer)

**Notes to the Financial Statements  
For the year ended 31 March 2023**

**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 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 2023**

**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 2023 £</b>	Total Funds 2022 £
Grants	17,000	-	<b>17,000</b>	17,000
Client donations	1,039	-	<b>1,039</b>	2,289
Other donations	3,085	-	<b>3,085</b>	3,581
Gift Aid	140	-	<b>140</b>	249
	<u>21,264</u>	<u>-</u>	<u><b>21,264</b></u>	<u>23,119</u>

In 2022, all income from donations and legacies (£23,119) was attributable to unrestricted funds.

**Grants comprise:**

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

**Other donations comprise:**

Alfred Charitable Trust	<b>2,000</b>	1,500
Kingston Grammar School	<b>154</b>	<b>1,166</b>
Waitrose Kingston	<b>330</b>	<b>500</b>
The Wych Elm Pub Quiz	<b>601</b>	<b>415</b>
	<u><b>3,085</b></u>	<u>3,581</u>

**Notes to the Financial Statements  
For the year ended 31 March 2023**

**3 Income from Charitable Activities**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Grants	-	45,998	45,998	67,942
Kingston ICB	49,686	-	49,686	49,686
Training	755	-	755	1,100
Sundry	2,212	-	2,212	-
	52,653	45,998	98,651	118,728

In 2022, £67,942 was attributable to restricted funds and the remaining £50,786 attributable to the unrestricted fund.

**A) Grants comprise:**

	2023 £	2022 £
<u>Adult Service</u>		
Kingston Nursing Association	2,500	2,500
NHS South West London	5,169	-
Kingston Charitable Foundation	1,000	-
KVA Covid-19 R2	-	4,800
RB of Kingston Winter Pressures	-	6,825
Gov. Coronavirus Job Retention Scheme	-	1,811
	8,669	
<u>Saying Goodbye Project</u>		
Achieving for Children (AfC)	15,000	15,000
RBK CONTAIN	19,329	9,665
Fielf Family Trust	3,000	-
London Community Response Fd (wave 4)	-	6,667
RB of Kingston Winter Pressures	-	4,550
Coop Local Community Fund	-	2,755
KVA Covid-19 R2	-	3,200
NHS SW London CCG	-	10,169
	37,329	
	45,998	67,942

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

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

	Adult Service £	Children Service £	Total Funds 2023 £	Total Funds 2022 £
	45,186	4,500	49,686	49,686

**4 Investment Income**

	Unrestricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Bank interest receivable	243	243	122

**Notes to the Financial Statements  
For the year ended 31 March 2023**

**5 Expenditure on Raising Funds**

	Unrestricted Funds £	Restricted Funds £	<b>Total Funds 2023 £</b>	Total Funds 2022 £
Salaries	388	-	<b>388</b>	288
Fundraising charges	6	-	<b>6</b>	134
Fundraiser fees	-	-	-	5,700
	<u>394</u>	<u>-</u>	<u><b>394</b></u>	<u><b>6,122</b></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 2023 £</b>	Total 2022 £
Direct Costs	74,414	33,038	<b>107,452</b>	127,884
Support Costs	19,349	13,535	<b>32,884</b>	24,490
	<u>93,763</u>	<u>46,573</u>	<u><b>140,336</b></u>	<u>152,374</u>

**Direct Costs comprise:**

	Unrestricted Funds £	Restricted Funds £	<b>Total Funds 2023 £</b>	Total Funds 2022 £
Salaries (Fund Raising salaries in Note 5)	55,167	24,762	79,929	105,305
Supervision of Counsellors	13,261	3,795	17,056	10,846
Training and Seminars	3,897	2,178	6,075	2,829
Counsellors' Expenses	18	14	32	6
Publicity	-	-	0	896
Recruitment	1,109	1,528	2,637	199
Resources	-	-	0	-
Monitoring	962	761	1,723	7,803
<b>Total resources expended</b>	<u>74,414</u>	<u>33,038</u>	<u><b>107,452</b></u>	<u>127,884</u>

**Support Costs comprise:**

Accommodation	9,948	7,627	17,575	10,121
Telephone, Fax and Computer	1,034	818	1,852	1,316
Stationery and Office Supplies	990	783	1,773	1,744
Insurance	476	377	853	1,014
Governance (Note 10)	480	0	480	480
Sundry Expenses	6,421	3,930	10,351	9,815
	<u>19,349</u>	<u>13,535</u>	<u><b>32,884</b></u>	<u>24,490</u>

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

**Notes to the Financial Statements**  
**For the year ended 31 March 2023**

**7 Staff Costs**

	2023	2022
	£	£
Salaries	69,831	79,962
Statutory Redundancy pay	-	13,740
Employer social security costs	5,284	5,998
Employer pension contributions	5,202	5,893
	<u>80,317</u>	<u>105,593</u>

The average number of employees during the year was five (2022: four).

No employee was paid in excess of £60,000 during the year (2022: 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 £47,440 (2022: £48,138).

The charity trustees were not paid or received any other benefits from employment with the charity in the year (2022: £nil).

No payments were made to trustees in respect of reimbursable expenses during 2023 (2022: £nil).

**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 2022, to amount to £37,459 (September 2021 £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 2023 there were three current staff members of the defined contribution scheme (2022: three)

Pension scheme and defined benefit deficit recovery charges totalling £2,432 are included in Sundry (Note 6)

**9 Related Party Transactions**

There were no related party transactions for the year ended 31 March 2023 or the year ended 31 March 2022

**10 Governance Costs**

	2023	2022
	£	£
Independent examiner's fee	480	480
	<u>480</u>	<u>480</u>



**Notes to the Financial Statements  
For the year ended 31 March 2023**

**11 Debtors and Prepayments**

	2023 £	2022 £
Debtors	215	61
Prepayments	3,380	3,698
	<u>3,595</u>	<u>3,759</u>

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

	2023 £	2022 £
Creditors	6,975	5,974
Accrued expenses	480	480
Deferred income	19,706	41,704
	<u>27,161</u>	<u>48,158</u>

**Notes to the Financial Statements**  
**For the year ended 31 March 2023**

**13 Movements in Funds**

	Opening Balances 1 April 2022	Incoming Resources	Outgoing Resources	Transfers (refer to page 17)	Closing Balances 31 March 2023
	£	£	£	£	£
<b>Unrestricted Funds</b>					
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>
<b>Restricted Funds</b>					
<u>Adult Service</u>					
Kingston Nursing Association	-	2,500	(2,500)	-	-
NHS SW London CCG	-	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>

**Comparative Figures for Previous Year**

	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	20,354
Unrestricted Fund - contingency	40,000	-	-	-	40,000
Designated Fund - Pensions	80,000	-	-	(15,000)	65,000
	<u>134,520</u>	<u>74,027</u>	<u>(83,193)</u>	<u>-</u>	<u>125,354</u>
<b>Restricted Funds</b>					
<u>Adult Service</u>					
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
<u>Children's Service</u>					
Achieving for Children (AfC)	-	15,000	(15,000)	-	-
London Comm. Responses 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)	-	1,469
	<u>13,483</u>	<u>67,942</u>	<u>(75,303)</u>	<u>-</u>	<u>6,122</u>

**Notes to the Financial Statements  
For the year ended 31 March 2023**

**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, £15,000 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 |
| 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   |