



*“It was my first experience of counselling
I found it unbelievably helpful.
I would recommend KBS unreservedly as the
outcomes for me have been life changing.”*

2024/25

Annual Report

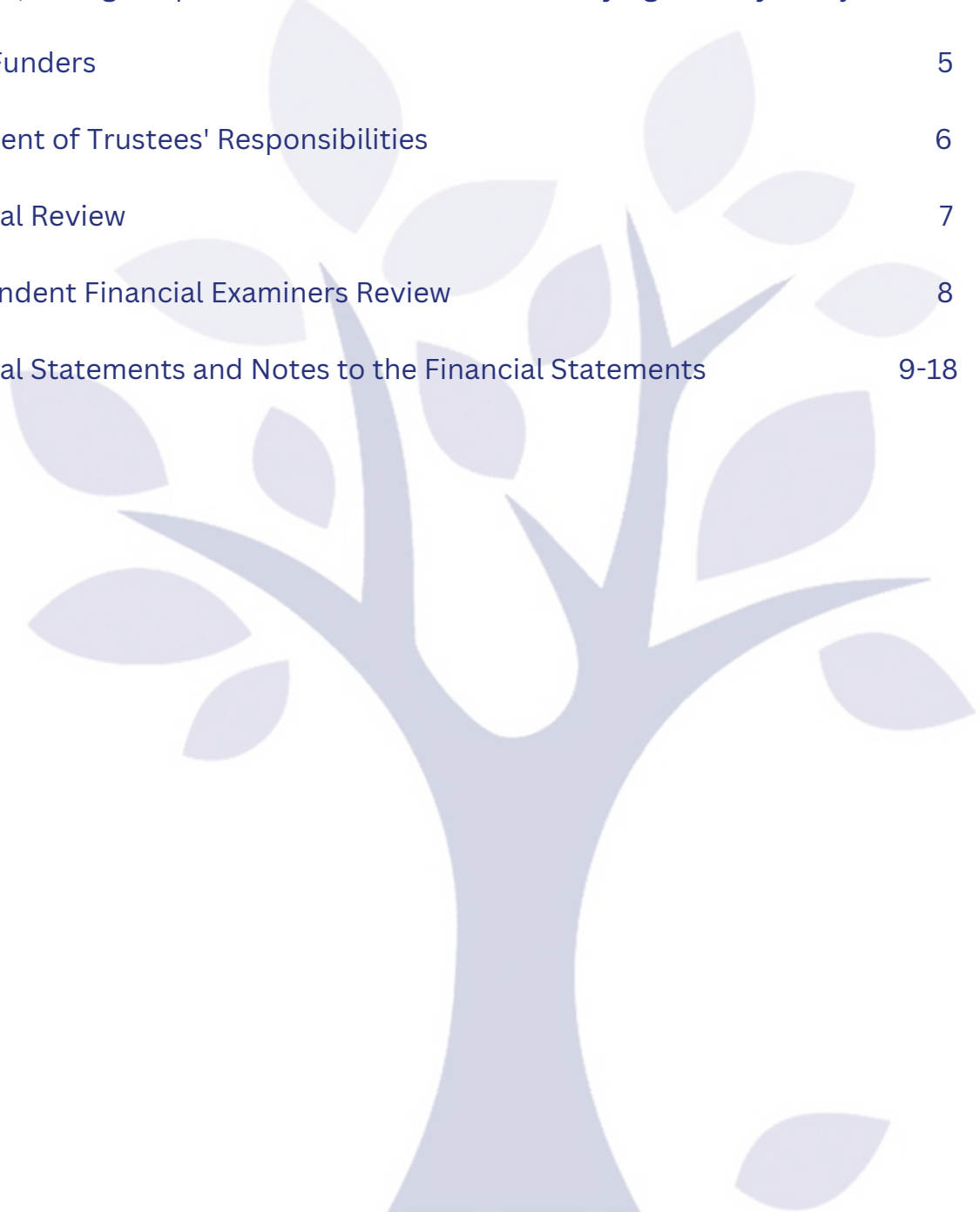


Kingston Bereavement Support

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

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“This was a very positive experience. As the weeks progressed it made me look at myself and understand how I could help myself. I felt quite stuck, it freed me from this and allowed me to understand how I can move forward.”

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 and were previously known as Kingston Bereavement Service.

OUR OBJECTIVES

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@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 Examiner

Sian Lewis, FCA
8 Coldbath Square
London
EC1R 5HL

Bankers

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

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

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

THE BOARD OF TRUSTEES' REPORT

We are pleased to present the annual report and audited accounts for the year ended 31 March 2025 and confirm that Kingston Bereavement Support complies with the requirements of the Charities Act 2011.

Kingston Bereavement Support (KBS) is a community based registered charity providing high quality specialist counselling and support services to bereaved adults, young people and children who live, work or study in the Kingston area. Our mission is to help bereaved children, young people and adults in need of specialist support, make sense of their loss.

From our experience, we know that many people need access to the skilled support offered by Kingston Bereavement Support, which is why it is essential that we do everything we can to keep our service viable and accessible.

In the 12 months to 31 March 2025 we received 464 referrals, completed 167 client assessments and provided 1250 hours of free counselling across the service, receiving overwhelmingly positive feedback.

The Board is immensely proud of the positive and lasting impact KBS continues to have on our community.

The Royal Borough of Kingston upon Thames, Achieving for Children and the Integrated Care Board awarded us a three-year Bereavement Counselling contract from 1st October 2024, with the potential to extend for two further years after three. This provides us with circa £100,000 annually in vital funding, for which we are deeply grateful. However, like many other charities, we continue to face funding challenges due to the prevailing economic uncertainty and its impact on operational costs and donations. We remain reliant on grants and other fundraising activities to cover the operational costs and ensure we maintain our well regarded high standards of support.

We are thankful for the generous grants and donations we receive from trusts, corporations and individuals and we are committed to working with our funding partners and those in our community to ensure the long-term sustainability of our services. In response to the changing funding landscape, we have also developed a refreshed fundraising strategy with new initiatives designed to diversify, de-risk and broaden our income base.

Finally, we extend our heartfelt thanks to our exceptional team of staff, counsellors and supervisors for their talent and dedication. We are also deeply appreciative of the continued support from our local community, which enables us to carry out this vital work.

Board of Trustees

Trustees

Co-Chairs:

Joshua Rozells

Sione Marshall (until September 2024)

Beverley Greenstein (from September 2024)

Treasurer:

John Farmer

Clinical Trustee:

Sione Marshall (until August 2025)

General Trustees:

Tara Kent

Beverley Greenstein

Christina Zarifi (from November 2024)

Changes in Trustee Responsibility:

Sione Marshall (Associate Trustee from September 2024 to August 2025)

Staff

Service Manager:

Christina Buckley

Adult Service Coordinator:

Nadine Doran-Holder

Children and Young People's Service Coordinator:

Charlotte Ennor (from February 2025)

Adult Service Support Worker:

Samantha Burch

Service Administrator:

Helen Shah

Database Volunteer:

Shelley Cato

Adult Service Counsellors:

Bina A; Sarah A; Camelia B; Pauline D; Sharon E; Stephen G; Gregg G; Michelle G; Diane H; Nilay H; Hannah H; Gary K; Larissa L; John M; Bukky M; Heather Mc; James Mc; Yvonne Mc; Rachel M; Claire M; Sarah M; Aniko N; Matt P; Param S; Barbara W

Saying Goodbye Project Counsellors:

Linda C; Charlotte E; Claire M; Kim S

Supervisors:

Lindsay Canham; Emma Garrard (from February 2025); Elizabeth Kovacs (until January 2025); Jim Kuykendall, Mary Pelham and Claire Tune (from February 2025).

Trainers:

Stephen Callus; Lindsay Canham; Kirath Ghataora

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

We have continued to focus on strengthening and developing our service provision, thereby ensuring that we are able to provide the very best compassionate and professional support for those in need of our help.

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.



"My counsellor was fantastic. As a clinician myself I was not expecting this level of empathy and kindness. I cannot express how grateful I am for this."

At least **90%** of clients had improved clinical outcomes across ten key areas including close relationships and well-being.

97% of clients reported that counselling was 'very helpful'.

"I would like to send a heartfelt thank you for the amazing support I have received. It was my first time in counselling and the experience was positive and reassuring. I am feeling more confident to deal with the difficulties I face. I have a greater understanding of why I feel the way I do in certain situations and have strategies to deal with that now."

1,132
free counselling hours

414
client referrals

135 referred clients accepted and attended an assessment

41% of assessed clients reported having a disability that affects their daily life.

30% of clients were in receipt of benefits.

Counsellor CPD Training

- Attachment and Loss
- Substance Use Awareness
- Groups Training
- Gender, Sexual and Relationship Diversity

CHILDREN AND YOUNG PEOPLE'S SERVICE



The Children and Young People's Service continued to provide personalised 1:1 bereavement counselling and advice throughout the year, positively impacting on the lives of children, young people and their families.

With support from our Board of Trustees and key staff, our service coordinator has continued to build and develop our well regarded specialist counselling, particularly in response to an increased number of referrals from families who have experienced a sudden and unexpected bereavement.

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

Looking towards 2025/26 we will continue to build and strengthen our service to meet the needs of local children and young people, as well as their families.

Referrals up by 22% from 2023-2024.

Assessments up by 19% from 2023 - 2024.

"Talking through the issues helped my wellbeing. My Counsellor was excellent."

"After counselling he is much happier, he gets up on time and looks really happy."

"My son's Counsellor understood him and his needs. She has been amazing with him."

"The support has been great. Both my children are going to need support over the years because of the complex nature of their loss."





We would like to extend our heartfelt thanks to all grant funders for enabling us to continue supporting those in need of our specialist help.

Royal Borough of Kingston upon Thames
South West London Integrated Care Board
Kingston Nursing Association
Kingston Charitable Foundation
Achieving for Children
Field Family Trust
Alfred Charitable Trust
National Lottery Awards for All
The Chartered Accountants' Livery Charity
Albert Hunt Trust
Groundwork



achieving
for children



South West London

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.

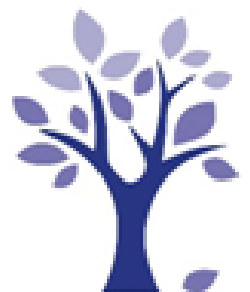
Public Benefit Statement

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 18th November 2025

Joshua Rozells - Co-chair



FINANCIAL REVIEW

APRIL 2024 - MARCH 2025

The Trustees are pleased to present the financial statements for the charity for the year ending 31 March 2025. 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 £93,545 and unrestricted of £67,591 gave total incoming resources of £161,136. Outgoing restricted resources of £93,545 and unrestricted of £62,587 resulted in a surplus for the year of £5,004 (2024 a deficit of £4,653).

During the year, the principal funding sources were the Royal Borough of Kingston upon Thames, NHS South West London Integrated Care Board, Richmond Borough Council, 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 2024/25 financial year excluding the pension withdrawal cost.

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 2025.

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, FCA
8 Coldbath Square
London
EC1R 5HL

Signed: 

Date: 15 January 2026

**Statement of Financial Activities
For the Year Ended 31 March 2025**

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Income from:					
Donations and legacies	2	36,572	-	36,572	42,687
Charitable activities	3	29,757	93,545	123,302	107,314
Investments	4	1,262	-	1,262	522
Total incoming resources		67,591	93,545	161,136	150,523
Expenditure on:					
Raising funds	5	741	-	741	528
Charitable activities	6	61,846	93,545	155,391	154,648
Total resources expended		62,587	93,545	156,132	155,176
Net income/(expenditure) before transfers		5,004	0	5,004	(4,653)
Transfers between funds		-	-	-	-
Net movement in funds		5,004	0	5,004	(4,653)
Total funds brought forward		100,704	5,547	106,251	110,904
Total funds carried forward		105,708	5,547	111,255	106,251

Balance Sheet as at 31st March 2025

Charity Number 1160983

	Note	31 March 2025 £	31 March 2024 £
Current assets			
Debtors and prepayments	11	2,889	14,242
Cash at Bank and in hand		115,604	114,730
	Total current assets	118,493	128,972
Current liabilities			
Creditors and accruals due within one year	12	7,238	22,721
	Total assets less current liabilities	111,255	106,251
REPRESENTED BY:			
Unrestricted funds (including designated funds)	13	105,708	100,704
Restricted Funds	13	5,547	5,547
	TOTAL FUNDS	111,255	106,251

These accounts were approved by the Trustees on 18th November 2025 and signed on their behalf by:



Joshua Rozells (on behalf of The Board of Trustees)



John Farmer (Treasurer)

The notes on pages 10 to 18 form part of these financial statements

Notes to the Financial Statements
For the year ended 31 March 2025

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.

In the opinion of the trustees, the charity remains a going concern and accordingly the Financial Statements have been prepared on a going concern basis. Due to the current economic situation, it is not easy to get the the funds, however, we continue to develop a Fundraising Strategy with the aim to support KBS 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 2025

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 2025 £	Total Funds 2024 £
Grants	18,165	-	18,165	36,330
Client donations	5,285	-	5,285	1,792
Other donations	11,768	-	11,768	4,315
Gift Aid	1,354	-	1,354	250
	<u>36,572</u>	<u>-</u>	<u>36,572</u>	<u>42,687</u>

In 2024, all income from donations and legacies (£42,687) was attributable to unrestricted funds.

Grants comprise:

Royal Borough of Kingston	<u>18,165</u>	<u>36,330</u>
	<u>18,165</u>	<u>36,330</u>

Other donations comprise:

Alfred Charitable Trust	3,000	1,500
Waitrose Kingston	-	1,280
Postcode Society Trust	-	500
Coop Partnership	1,694	1,035
The Wych Elm Pub Quiz	700	-
Canbury School	2,438	-
John Lewis	750	-
Barclays Bank West London Pensions Trust	360	-
Skipton Building Society	600	-
Charities Trust	360	-
35 Year Anniversary Appeal	1,775	
Sundry	91	
	<u>11,768</u>	<u>4,315</u>

Notes to the Financial Statements
For the year ended 31 March 2025

3 Income from Charitable Activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Grants	-	93,545	93,545	48,971
Kingston ICB	24,843	-	24,843	49,686
Training	1,664	-	1,664	3,280
Assessments	3,075	-	3,075	3,377
Sundry	175	-	175	2,000
	<u>29,757</u>	<u>93,545</u>	<u>123,302</u>	<u>107,314</u>

In 2024, £48,971 was attributable to restricted funds and the remaining £58,343 attributable to the unrestricted fund.

Grants comprise:

	2025 £	2024 £
<u>Adult Service</u>		
RBK & NHS (a)	37,202	
Kingston Nursing Association	2,562	2,500
NHS South West London	-	14,831
RBK Resilience funds	2,537	7,806
Kingston Charitable Foundation	1,500	1,012
BLF Awards for All	8,280	
	52,081	
<u>Saying Goodbye Project</u>		
RBK & NHS (a)	15,944	
Achieving for Children (AfC)	7,500	15,000
Field Family Trust	3,000	3,000
RBK Resilience funds	4,000	4,648
Kingston Charitable Foundation	-	174
Groundwork	500	-
Albert Hunt Trust	5,000	
BLF Awards for All	5,520	
	41,464	
	<u>93,545</u>	<u>48,971</u>

(a) RBK, AfC & NHS Bereavement Service Counselling Contract from 01/10/2024

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:

	Adult Service £	Children Service £	Total Funds 2025 £	Total Funds 2024 £
	<u>22,593</u>	<u>2,250</u>	<u>24,843</u>	<u>49,686</u>

4 Investment Income

	Unrestricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Bank interest receivable	<u>1,262</u>	<u>1,262</u>	<u>522</u>

Notes to the Financial Statements
For the year ended 31 March 2025

5 Expenditure on Raising Funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Salaries (Gross)	349	-	349	338
Fundraising charges	392	-	392	190
	<u>741</u>	<u>-</u>	<u>741</u>	<u>528</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 2025 £	Total 2024 £
Direct Costs	50,210	74,582	124,792	122,449
Support Costs	11,636	18,963	30,599	32,199
	<u>61,846</u>	<u>93,545</u>	<u>155,391</u>	<u>154,648</u>

Direct Costs comprise:

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Salaries (Gross) (a)	34,971	57,709	92,680	91,265
Supervision of Counsellors (b)	12,204	12,544	24,748	23,161
Training and Seminars	1,479	1,243	2,722	5,768
Publicity	112	202	314	-
Counsellors' Expenses	170	198	368	125
Recruitment	538	1,381	1,919	120
Resources	23	25	48	-
Monitoring	713	1,280	1,993	2,010
Total resources expended	<u>50,210</u>	<u>74,582</u>	<u>124,792</u>	<u>122,449</u>

(a) Fund raising salaries in Note 5

(b) includes assessments £4,920 (2023/24: £5,010)

Support Costs comprise:

Accommodation	7,269	12,604	19,873	19,391
Telephone, Fax and Computer	636	1,141	1,777	1,844
Stationery and Office Supplies	582	1,041	1,623	1,277
Insurance	348	624	972	898
Governance (Note 10)	480	0	480	500
Sundry Expenses	2,321	3,553	5,874	8,289
	<u>11,636</u>	<u>18,963</u>	<u>30,599</u>	<u>32,199</u>

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

**Notes to the Financial Statements
For the year ended 31 March 2025**

7 Staff Costs

	2025 £	2024 £
Salaries	87,120	90,249
Employer social security costs	1,305	1,266
Employment allowances for 2021 -2023 (2 years)	-	(9,000)
Employer pension contributions	8,586	9,089
Credit repayment	(3,981)	-
	<u>93,030</u>	<u>91,604</u>

The average number of employees during the year was five (2024: five).

No employee was paid in excess of £60,000 during the year (2024: 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 £65,832 (2024: £69,848).

The charity trustees were not paid or received any other benefits from employment with the charity in the year (2024: £nil).

No payments were made to trustees in respect of reimbursable expenses during 2025 (2024: £nil).

The social security costs are reduced by the employment allowance of £5,000 for 2024/25

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 2024, to amount to £30,187 (September 2023 £30,745) 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 2025 there were five current staff members of the defined contribution scheme (2024: four)

Pension scheme and defined benefit deficit recovery charges totalling £3,100 are included in Sundry (Note 6)

9 Related Party Transactions

There were no related party transactions for the year ended 31 March 2025 or the year ended 31 March 2024

10 Governance Costs

	2025 £	2024 £
Independent examiner's fee	480	500
	<u>480</u>	<u>500</u>

Notes to the Financial Statements
For the year ended 31 March 2025

11 Debtors and Prepayments

	2025	2024
	£	£
Debtors	784	12,310
Prepayments	2,105	1,932
	<u>2,889</u>	<u>14,242</u>

12 Creditors, Accrued Expenses and Deferred Income

	2025	2024
	£	£
Creditors	4,675	13,809
Accrued expenses	500	500
Deferred income	2,063	8,412
	<u>7,238</u>	<u>22,721</u>

Notes to the Financial Statements
For the year ended 31 March 2025

13 Movements in Funds

	Opening Balances 1 April 2024 £	Incoming Resources £	Outgoing Resources £	Transfers (refer to page 18) £	Closing Balances 31 March 2025 £
Unrestricted Funds					
Unrestricted Fund - general	20,704	67,591	(62,587)	5,000	30,708
Unrestricted Fund - contingency	40,000	-	-	-	40,000
Designated Fund - Pensions	40,000	-	-	(5,000)	35,000
	<u>100,704</u>	<u>67,591</u>	<u>(62,587)</u>	<u>-</u>	<u>105,708</u>
Restricted Funds					
<u>Adult Service</u>					
RBK & NHS	-	37,202	(37,202)	-	-
Kingston Nursing Association	-	2,562	(2,562)	-	-
RBK Resilience Funds	-	2,537	(2,537)	-	-
Kingston Charitable Foundation	-	1,500	(1,500)	-	-
BLF Awards for All	-	8,280	(8,280)	-	-
Kingston Magistrates Poor Box	4,078	-	-	-	4,078
<u>Children's Service</u>					
RBK & NHS	-	15,944	(15,944)	-	-
Achieving for Children (AfC)	-	7,500	(7,500)	-	-
Field Family Trust	-	3,000	(3,000)	-	-
RBK Resilience Funds	-	4,000	(4,000)	-	-
Groundwork	-	500	(500)	-	-
Albert Hunt Trust	-	5,000	(5,000)	-	-
BLF Awards for All	-	5,520	(5,520)	-	-
Capacity Building	1,469	-	-	-	1,469
	<u>5,547</u>	<u>93,545</u>	<u>(93,545)</u>	<u>-</u>	<u>5,547</u>

Comparative Figures for Previous Year

	Opening Balances 1 April 2023 £	Incoming Resources £	Outgoing Resources £	Transfers £	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>

**Notes to the Financial Statements
For the year ended 31 March 2025**

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, £5,000 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

- | | |
|--|---|
| RBK & NHS
Kingston Nursing Association
RBK Resilience Funds
Kingston Charitable Foundation
BLF Awards for All
Kingston Magistrates Poor Box | - Delivery of counselling, support, information and training for adults in Kingston

- Support for adults experiencing financial difficulties |
|--|---|

Children's Service

- | | |
|---|--|
| RBK & NHS
Achieving for Children
Field Family Trust
RBK Resilience Funds
Kingston Charitable Foundation
Groundwork
Albert Hunt Trust
BLF Awards for All

Capacity Building | - Delivery of counselling, support, information and training for children and young people in Kingston and Richmond

- On-going support and CORE database management and development |
|---|--|