

Company no. 04391957
Charity no. 1099140



Kinergy
Report and Unaudited Financial
Statements
31 March 2023

Kinergy

Reference and administrative details

For the year ended 31 March 2023

Company number	04391957
Charity number	1099140
Registered office and operational address	Mary Carpenter House Kingswood Foundation Estate Britannia Road Kingswood Bristol BS15 8DB
Trustees	Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows: Lorraine Beer (Treasurer) (resigned 3 October 2022) Adam Cross (resigned 20 September 2022) Marie Davies (resigned 23 September 2022, re-appointed 3 October 2022) Lindsey Dowdell (Chair) Craig Lennox Paul Spencer (Treasurer) Rachel Taylor-Evans (resigned 12 June 2023) Julie Venters (Vice Chair) Melissa Warren
Company secretary	Bert Weenink
Chief executive officer	Donal Carmody (resigned 8 April 2022) Denise Johnson-Carr (appointed 24 October 2022)
Principle bankers	HSBC UK Bank PLC 79 Regent Street Bristol BS15 2LH
Independent examiners	Godfrey Wilson Limited Chartered accountants and statutory auditors 5th Floor Mariner House 62 Prince Street Bristol BS1 4QD

Kinergy

Report of the trustees

For the year ended 31 March 2023

The trustees present their report along with the financial statements of the charity for the year ended 31 March 2023.

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the Memorandum and Articles of Association and the Statement of Recommended Practice - Accounting and Reporting by Charities (effective from January 2019).

Structure, governance and management

The charity is a company limited by guarantee and registered charity. It is operated under the rules of its memorandum and articles of association dated 11 March 2002 and most recently updated on 15 March 2015. It has no share capital and the liability of each member in the event of winding-up is limited to £1.

Objectives and activities

Kinergy's objects and aims are:

1. To provide the relief of sickness by the provision of counselling and support services to persons affected by rape and child sexual abuse; and
2. To advance the education of the public in the effects of rape and child sexual abuse.

Achievements and performance

Although we have been working in a post Covid 19 climate, with restrictions gone, the way we provide our services looks very different from the way we worked before Covid 19 made its entrance. We see that in three ways:

1. Although our dedicated staff makes every effort to work at our premises in Kingswood, there are times that it is more practical for staff to work from home. The way we are now set up allows staff to keep in touch with each other through online meetings.
2. We see most of our clients face to face, but as some find it difficult, for different reasons, to come to us, we can see those clients online.
3. Our trustees are busy people, but, if preferred, they do not need to travel to a trustees' meeting, as all our meetings are hybrid.

At the beginning of March 2022 our then CEO resigned, which came as a shock to all. During the summer the staff team pulled together with the help of the Lloyds Bank Foundation's Enhancement Programme. Lloyds funded a team building specialist who spent time with every individual staff member as well as with the team together, which was incredibly helpful. During the period without a CEO our Clinical Manager and our Business Manager provided excellent leadership to our operations, together with staff team, and with the support of the Chair of Trustees. In October 2023 our new CEO started, who brought new experience, energy and vision to Kinergy. Throughout the financial year all staff have shown dedication and commitment and a great willingness to work hard for the benefit of the clients Kinergy supports.

The Lloyds Enhancement Programme also paid for a software specialist, who helped us to make our new database fit to meet the needs of Kinergy. This person is still with us, giving us ongoing support for this most vital tool for our charity. The new database has greatly supported all clinical processes and made much easier to use for counsellors and clients alike. This included self-referrals by clients, assessments, counselling evaluations and client feedback.

Kinergy

Report of the trustees

For the year ended 31 March 2023

Clinical report

Kinergy is very keen to provide increased training opportunities for all our counsellors and other staff members. Besides providing safeguarding and data protection courses, a refresher course on Pre-Trial therapy training reflects the new guidelines the CPS published in 2022. As a result of the change in guidelines, a wider range of clients can now access Kinergy groups whilst being in the criminal justice process.

A great improvement towards meeting the needs of clients in the wider Bristol area is a coming together of a few key agencies supporting survivors of sexual abuse and violence. Kinergy was part in the setting up of the SV Alliance, so member agencies can now access joint funding and develop joined-up referral and assessment processes as well as inter-agency therapy provisions, particularly for clients with complex needs. Kinergy's clinical manager was and continues to be a vital part of this process.

As a result of the collaboration with our partners in the Alliance, Kinergy has been able to develop plans for a future Eco therapy program. This will supplement the already existing group program at Kinergy which comprises a wellbeing group for clients on the waiting list, and a somatic body mapping group for clients who already have received 1-1 therapy support at Kinergy or elsewhere.

We were able to hold another somatic body mapping group at the beginning of 2023, from January to March. Participants from this group reported significant improvement in their trust in self and positive connection with their bodies, sense of being connected with others, their creativity, and ability to set boundaries and regulate states of anxiety and overwhelm.

In April, with the help of volunteers from c2fo, we re-decorated our waiting room to make it more welcoming and calming for clients.

Public benefit

Kinergy is specialist organisation offering support through counselling and therapeutic groups to adults in Bristol, South Gloucestershire, BANES & North Somerset, who have experienced any form of sexual abuse throughout their lives. Kinergy is an inclusive charity offering support to all genders, 18 years and above. The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Financial review

After a deficit in our last financial year, this year showed a very healthy surplus of just over £60,000. This increases our reserves to just over £255,000, which is of great strategic importance, as we are preparing to employ all our counsellors in 2023. During the 2022-23 financial year our counsellors worked on a sessional basis, but investing in employing them, will allow us to offer higher job security, better pay, increased learning opportunities, more scope for team working and, ultimately, more continuity in our support for clients. It will also allow us to increase our annual session numbers, thereby widening our services for survivors. The initial increase in costs will be partly met out of our reserves.

Kinergy

Report of the trustees

For the year ended 31 March 2023

According to Kinergy's reserve policy we need to keep at least three months of expenses in reserve (approximately £128k). We revisit this policy once a year. At present our reserves are higher than that through an effective in-house approach to fundraising. Some of our reserves have been used for the completion of the installation of a professional database and making drastic changes to our IT provision through the installation of a fibre optic cable and various online tools that help us to work more effectively.

In 2023 we will install Office 365 to replace our old server and provide all our staff members with their own laptops, including the counsellors we will employ.

In the short term we don't feel that Kinergy faces any financial risks as our projected income plus our reserves should enable us to make the investments necessary for the growth of our service. This will allow us the space to grow to increase the number of counselling sessions we provide for individuals and for groups, both face to face and online.

Most of our statutory funding is guaranteed until April 2025, but we need to remain vigilant in our fundraising so that the income from statutory bodies and private funders will continue beyond that date. In January 2023 we employed a Marketing and Comms Manager who has taken the lead in developing an active fundraising strategy. That appointment is already beginning to bear fruit. Since her appointment she has been working to reinstate a stronger online presence for Kinergy through regular social media activity and newsletters, as well as on updating the website, creating a unified brand image, creating fundraising and marketing materials, grant applications, and diversifying our fundraising streams. Some of the most valuable assets she has worked on include a grants spreadsheet with information on deadlines, criteria, upcoming reports, and application progress, as well as a fundraising pack, and strategies for fundraising, stewardship, and online communications.

We also continue to work towards creating a greater diversity of income streams, such as providing counselling for bodies that are willing to pay for our services, such as universities and colleges. At present we have an excellent working relationship with the University of Bristol.

A big thank you to all our funders such as Ministry of Justice, OPCC and Henry Smith for their ongoing support in helping us to provide a space for survivors of sexual abuse and sexual violence. We offer thanks to all our funders, big and small, who continue to support us financially. This has allowed us to carry on and develop our work and their interest and involvement is always welcome and valued.

Statement of responsibilities of the trustees

The trustees (who are also directors of the charity for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

Kinergy

Report of the trustees

For the year ended 31 March 2023

Company law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and of the income and expenditure of the charity for that period. In preparing those financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements; and
- 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 which enable them to ensure that the financial statements comply with the Companies Act 2006. The trustees 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.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

Independent examiners

Godfrey Wilson Limited were re-appointed as independent examiners to the charitable company during the year and have expressed their willingness to continue in that capacity.

Approved by the trustees on 25 September 2023 and signed on their behalf by

LmDowdell

Lindsey Dowdell (Chair)

Independent examiner's report

To the trustees of

Kinergy

I report to the trustees on my examination of the accounts of Kinergy (the charitable company) for the year ended 31 March 2023, which are set out on pages 7 to 17.

Responsibilities and basis of report

As the trustees of the charitable company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the charitable company 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 charitable company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

Since the charitable company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

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

- (1) accounting records were not kept in respect of the charitable company as required by section 386 of the 2006 Act; or
- (2) the accounts do not accord with those records; or
- (3) the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
- (4) the accounts 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 accounts to be reached.

Laura May Richards

Date: 25 September 2023

Laura Richards ACA

Member of the ICAEW

For and on behalf of:

Godfrey Wilson Limited

Chartered accountants and statutory auditors

5th Floor Mariner House

62 Prince Street

Bristol

BS1 4QD

Kinergy

Statement of financial activities (incorporating an income and expenditure account)

For the year ended 31 March 2023

	Note	Restricted £	Unrestricted £	2023 Total £	2022 Total £
Income from:					
Donations	3	-	128,397	128,397	83,034
Charitable activities	4	208,074	23,358	231,432	161,178
Investments		-	2,441	2,441	1,325
Total income		<u>208,074</u>	<u>154,196</u>	<u>362,270</u>	<u>245,537</u>
Expenditure on:					
Raising funds		-	33,142	33,142	37,149
Charitable activities		<u>208,074</u>	<u>60,330</u>	<u>268,404</u>	<u>243,238</u>
Total expenditure	6	<u>208,074</u>	<u>93,472</u>	<u>301,546</u>	<u>280,387</u>
Net income / (expenditure) and net movement in funds	7	<u>-</u>	<u>60,724</u>	<u>60,724</u>	<u>(34,850)</u>
Reconciliation of funds:					
Total funds brought forward		<u>-</u>	<u>194,365</u>	<u>194,365</u>	<u>229,215</u>
Total funds carried forward		<u><u>-</u></u>	<u><u>255,089</u></u>	<u><u>255,089</u></u>	<u><u>194,365</u></u>

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in note 13 to the accounts.

Kinergy

Balance sheet

As at 31 March 2023

	Note	£	2023 £	2022 £
Fixed assets				
Tangible assets	10		32,819	21,122
Current assets				
Debtors	11	5,791		1,948
Cash at bank and in hand		228,380		173,263
		234,171		175,211
Liabilities				
Creditors: amounts falling due within 1 year	12	(11,901)		(1,968)
Net current assets			222,270	173,243
Net assets			255,089	194,365
Funds	13			
Unrestricted funds				
General funds			255,089	194,365
Total charity funds			255,089	194,365

The directors are satisfied that the company is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the year by virtue of section 477(2), and that no member or members have requested an audit pursuant to section 476 of the Act.

The directors acknowledge their responsibilities for:

- (i) ensuring that the Company keeps proper accounting records which comply with section 386 of the Act; and
- (ii) preparing financial statements which give a true and fair view of the state of affairs of the Company as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of section 393, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the company.

These accounts have been prepared in accordance with the special provisions applicable to companies subject to the small companies' regime.

Approved by the trustees on 25 September 2023 and signed on their behalf by

Lm Dowdell

Lindsey Dowdell (Chair)

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 in 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 Republic of Ireland (FRS 102) and the Companies Act 2006.

Kinergy meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

b) Going concern basis of accounting

The accounts have been prepared on the assumption that the charity is able to continue as a going concern, which the trustees consider appropriate having regard to the current level of unrestricted reserves. There are no material uncertainties about the charity's ability to continue as a going concern.

c) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from the government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

d) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity: this is normally upon notification of the interest paid or payable by the bank.

e) Funds accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

f) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Notes to the financial statements

For the year ended 31 March 2023

1. Accounting policies (continued)**g) Allocation of support and governance costs**

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Governance costs are the costs associated with the governance arrangements of the charity, including the costs of complying with constitutional and statutory requirements and any costs associated with the strategic management of the charity's activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities based on the proportion of direct costs as follows:

	2023	2022
Raising funds	11.0%	13.2%
Charitable activities	89.0%	86.8%

h) Tangible fixed assets

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

Leasehold improvements	3 years straight line
Computer equipment	3 years straight line

Items of equipment are capitalised where the purchase price exceeds £1,000.

i) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid.

j) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

k) Creditors

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

l) Financial instruments

The charitable company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently recognised at amortised cost using the effective interest method.

Notes to the financial statements

For the year ended 31 March 2023

1. Accounting policies (continued)

m) Accounting estimates and key judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

The key source of estimation uncertainty that has a significant effect on the amounts recognised in the financial statements is depreciation as described in note 1h above.

2. Prior period comparatives: statement of financial activities (restated)

	Restricted £	Unrestricted £	2022 Total £
Income from:			
Donations	-	83,034	83,034
Charitable activities	141,610	19,568	161,178
Investments	-	1,325	1,325
Total income	141,610	103,927	245,537
Expenditure on:			
Raising funds	-	37,149	37,149
Charitable activities	141,610	101,628	243,238
Total expenditure	141,610	138,777	280,387
Net expenditure and net movement in funds	-	(34,850)	(34,850)

Kinergy

Notes to the financial statements

For the year ended 31 March 2023

3. Income from donations

	2023 Total £	2022 Total £
Donations	14,198	10,584
Grants:		
Lloyds Bank Foundation	35,583	40,000
Henry Smith	30,850	15,450
PCC Avon & Somerset	20,000	-
The Rainbow Programme	9,766	-
Other grants	18,000	17,000
Total income from donations	128,397	83,034

In the current and prior year, all income from donations was unrestricted.

4. Income from charitable activities

	Restricted £	Unrestricted £	2023 Total £
Grants:			
Ministry of Justice	158,954	-	158,954
PCC Avon & Somerset	49,120	-	49,120
Contract income	-	17,836	17,836
Other income	-	5,522	5,522
Total income from charitable activities	208,074	23,358	231,432
Prior period comparative:			2022 Total £
	Restricted £	Unrestricted £	
Grants:			
Ministry of Justice	131,610	-	131,610
PCC Avon & Somerset	10,000	-	10,000
Contract income	-	12,418	12,418
Other income	-	7,150	7,150
Total income from charitable activities	141,610	19,568	161,178

5. Government grants

The charitable company receives government grants, defined as funding from Ministry of Justice and PCC Avon & Somerset, to fund charitable activities. The total value of such grants in the period was £228,074 (2022: £141,610). There are no unfulfilled conditions or contingencies attaching to these grants.

Kinergy

Notes to the financial statements

For the year ended 31 March 2023

6. Total expenditure

	Raising funds £	Charitable activities £	Support and governance costs £	2023 Total £
Professional fees	-	-	5,769	5,769
Counselling, supervision and other costs	-	59,636	-	59,636
Office costs	-	-	3,761	3,761
Telephone and IT	-	-	15,376	15,376
Insurance	-	753	626	1,379
Repairs and maintenance	-	1,300	5,032	6,332
Staff costs (note 8)	19,229	93,662	54,137	167,028
Staff training and expenses	-	-	6,650	6,650
Utility and property costs	-	-	23,579	23,579
Registrations and subscriptions	-	376	359	735
Depreciation	-	-	11,191	11,191
Trustees expenses	-	-	110	110
Sub-total	19,229	155,727	126,590	301,546
Allocation of support and governance costs	13,913	112,677	(126,590)	-
Total expenditure	33,142	268,404	-	301,546

Total governance costs were £29,539 (2022: £28,156).

Kinergy

Notes to the financial statements

For the year ended 31 March 2023

6. Total expenditure (continued)

Prior period comparative

	Raising funds £	Charitable activities £	Support and governance costs £	2022 Total £
Fundraising and publicity	3,255	-	-	3,255
Professional fees	-	-	6,507	6,507
Counselling, supervision and other costs	-	47,606	-	47,606
Office costs	-	-	5,893	5,893
Telephone and IT	-	-	15,132	15,132
Insurance	-	753	587	1,340
Repairs and maintenance	-	3,136	4,478	7,614
Staff costs (note 8)	15,727	71,855	59,489	147,071
Staff training and expenses	-	-	3,311	3,311
Utility and property costs	-	-	36,212	36,212
Registrations and subscriptions	-	937	411	1,348
Depreciation	-	-	5,098	5,098
Sub-total	18,982	124,287	137,118	280,387
Allocation of support and governance costs	18,167	118,951	(137,118)	-
Total expenditure	<u>37,149</u>	<u>243,238</u>	<u>-</u>	<u>280,387</u>

Kinergy

Notes to the financial statements

For the year ended 31 March 2023

7. Net movement in funds

This is stated after charging:

	2023 £	2022 £
Depreciation	11,191	5,098
Trustees' remuneration	Nil	Nil
Trustees' reimbursed expenses	110	Nil
Independent examiner's remuneration	<u>1,740</u>	<u>1,968</u>

During the year one trustee was reimbursed £110 for travel expenses (2022: £nil).

8. Staff costs and numbers

Staff costs were as follows:

	2023 £	2022 £
Salaries and wages	154,534	137,011
Social security costs	8,112	6,318
Pension costs	<u>4,382</u>	<u>3,742</u>
	<u>167,028</u>	<u>147,071</u>

No employee earned more than £60,000 during the year.

The key management personnel of the charitable company comprise the Chief Executive Officer, Clinical Manager and Business Manager. The total employee benefits of the key management personnel were £79,242 (2022: £97,029).

	2023 No.	2022 No.
Average head count	<u>7</u>	<u>8</u>

Kinergy

Notes to the financial statements

For the year ended 31 March 2023

9. Taxation

The charity is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

10. Tangible fixed assets

	Leasehold improvements £	Computer equipment £	Total £
Cost			
At 1 April 2022	26,220	-	26,220
Additions in year	<u>3,384</u>	<u>19,504</u>	<u>22,888</u>
At 31 March 2023	<u>29,604</u>	<u>19,504</u>	<u>49,108</u>
Depreciation			
At 1 April 2022	5,098	-	5,098
Charge for the year	<u>9,304</u>	<u>1,887</u>	<u>11,191</u>
At 31 March 2023	<u>14,402</u>	<u>1,887</u>	<u>16,289</u>
Net book value			
At 31 March 2023	<u>15,202</u>	<u>17,617</u>	<u>32,819</u>
At 31 March 2022	<u>21,122</u>	<u>-</u>	<u>21,122</u>

11. Debtors

	2023 £	2022 £
Trade debtors	5,616	1,876
Accrued income	<u>175</u>	<u>72</u>
	<u>5,791</u>	<u>1,948</u>

12. Creditors : amounts due within 1 year

	2023 £	2022 £
Trade creditors	7,161	-
Accruals	<u>4,740</u>	<u>1,968</u>
	<u>11,901</u>	<u>1,968</u>

Kinergy

Notes to the financial statements

For the year ended 31 March 2023

13. Movements in funds

	At 1 April 2022 £	Income £	Expenditure £	Transfers between funds £	At 31 March 2023 £
Restricted funds					
Counselling	-	208,074	(208,074)	-	-
Total restricted funds	-	208,074	(208,074)	-	-
General funds	194,365	154,196	(93,472)	-	255,089
Total unrestricted funds	194,365	154,196	(93,472)	-	255,089
Total funds	194,365	362,270	(301,546)	-	255,089

Purposes of restricted funds

Counselling The counselling fund includes income from the Ministry of Justice and the Police and Crime Commissioner Avon and Somerset and supports additional counselling sessions.

Prior period comparative

	At 1 April 2021 £	Income £	Expenditure £	Transfers between funds £	At 31 March 2022 £
Restricted funds					
Counselling	-	141,610	(141,610)	-	-
Total restricted funds	-	141,610	(141,610)	-	-
General funds	229,215	103,927	(138,777)	-	194,365
Total unrestricted funds	229,215	103,927	(138,777)	-	194,365
Total funds	229,215	245,537	(280,387)	-	194,365

14. Related party transactions

There were no related party transactions in the current or prior period.