

THE KNOLL CHARITABLE TRUST
2 SPA COURT
PARK STREET
RIPON
NORTH YORKSHIRE
HG4 2BX

FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 AUGUST 2023

CONTENTS	PAGES
GENERAL INFORMATION	1
TRUSTEES REPORT	2 - 3
STATEMENT OF FINANCIAL ACTIVITIES	4
BALANCE SHEET	5
NOTES TO THE ACCOUNTS	6 – 8
INDEPENDENT EXAMINER'S REPORT	9
DONATIONS	10

THE KNOLL CHARITABLE TRUST
REGISTERED CHARITY NO: 1111966

General information
for the year ended 31 August 2023

TRUSTEES

Mr B Price
Mrs E Price
Mrs T C Lyons
Mr M J Price
Mr J F Price

ADDRESS:

2 Spa Court
Park Street
RIPON
North Yorkshire HG4 2BX

ACCOUNTANTS:

Eura Audit UK
The Old Chapel
Coltsgate Hill
RIPON
North Yorkshire HG4 2AB

INDEPENDENT EXAMINER:

Mrs Rebecca Scullion ACA
12 Princes Square
HARROGATE
North Yorkshire HG1 1LY

THE KNOLL CHARITABLE TRUST
REGISTERED CHARITY NO: 1111966

TRUSTEES REPORT

The Trustees present their report for the year ended 31 August 2023.

GOVERNING DOCUMENT

The Trust's governing document is a Declaration of Trust dated 1 November 2005.

TRUSTEES

The following served as Trustees during the year:

Mr B Price
Mrs E Price
Mrs T C Lyons
Mr M J Price
Mr J F Price

OBJECTS

To or for such charitable purpose or object as the trustees may from time to time determine in particular but not exclusively the relief of poverty sickness and distress, the advancement of the religions of Christianity, Judaism, Islam or Hinduism that are recognised as charitable in English law, the advancement of education and the preservation and protection of health by the provision of grants.

The relief of sickness and the preservation of health among children, young people and adults.

To assist in the treatment and care of children, young people and adults suffering from mental health or physical illness of any description or in need of rehabilitation as a result of such illness, by the provision of facilities for work and recreation.

To promote and protect the physical and mental health of sufferers through the provision of financial assistance, support, education and practical advice.

To relieve sickness and to preserve the health of the sufferers by providing or assisting in the provision of equipment, facilities and services (not normally provided by the statutory authorities) and/or ancillary to those provided by the doctors.

To preserve and protect the health of sufferers by providing and assisting in the provision of facilities, support services and equipment not normally provided by the statutory authorities. To advance the education of the public in health care by the provision of lectures, for and by the publication of newsletters devoted to healthcare.

PUBLIC BENEFIT

The Trustees confirm that they have regard to the guidance issued by the Charity Commission on public benefit.

MAIN ACTIVITIES

The main activity of the Trust is receiving and examining applications for assistance and making grants accordingly.

MAIN ACHIEVEMENTS

The main achievements of the year were to consolidate the Trust's financial position and to maintain the level of donations made.

POLICY ON RESERVES

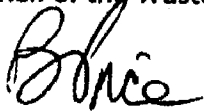
The Trustees have decided that an appropriate level of reserves is a minimum of one year's expenditure and grants. The Trustees consider it appropriate to hold this level of reserves because, in the event of an unfortunate occurrence, this would enable the Trust to have at least one year in order to be able to reorganise its finances.

At the end of the year £832,148 (2022: £965,377) was held in reserves. The Trustees consider this amount to be acceptable.

FUTURE PLANS

The Trust intends to continue to make grants those appeals and charities, as the Trustees decide.

On behalf of the Trustees:



Mr Barrie Price

Date:

28/6/2024

**THE KNOLL CHARITABLE TRUST
STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31 AUGUST 2023**

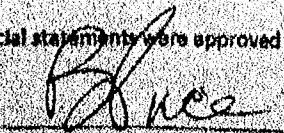
	Year ended 31 August 2023	Year ended 31 August 2022
	UNRESTRICTED FUNDS £	UNRESTRICTED FUNDS £
Note		
INCOMING RESOURCES		
Voluntary Income	90,000	138,925
Rental Income	3,600	1,800
Interest receivable	2,936	650
TOTAL INCOMING RESOURCES	<u>96,536</u>	<u>141,375</u>
 RESOURCES EXPENDED		
Charitable activities - Donations	206,921	51,133
Governance costs	15,560	27,547
Interest payable	7,284	5,495
TOTAL RESOURCES EXPENDED	<u>229,765</u>	<u>84,175</u>
 NET INCOMING RESOURCES	 -133,229	 57,200
 OTHER RECOGNISED GAINS		
Revaluation of investment property	-	-
 NET MOVEMENT IN FUNDS	 <u>-133,229</u>	 <u>57,200</u>
Total funds brought forward	965,377	908,177
TOTAL FUNDS CARRIED FORWARD	<u>£832,148</u>	<u>£965,377</u>

THE KNOLL CHARITABLE TRUST
BALANCE SHEET
AS AT 31 AUGUST 2023

	Note	31.08.23 £	31.08.22 £
FIXED ASSETS			
Tangible assets	4	<u>855,084</u>	<u>855,084</u>
CURRENT ASSETS			
Cash at bank and in hand		4,713	155,846
Gift of Investment in Tywest		65,850	65,850
Gift Aid due from HMRC		<u>4,500</u>	<u>11,500</u>
		<u>75,063</u>	<u>233,196</u>
CURRENT LIABILITIES			
Creditors: amounts falling due within one year		<u>623</u>	<u>-</u>
Total assets less current liabilities		929,524	1,088,280
CREDITORS: amounts falling due after more than one year	5	(97,376)	(122,903)
NET ASSETS		<u>£832,148</u>	<u>£965,377</u>
FUNDS OF THE CHARITY			
Unrestricted funds		457,148	590,377
Revaluation Reserve		<u>375,000</u>	<u>375,000</u>
TOTAL FUNDS		<u>£832,148</u>	<u>£965,377</u>

28/6/2024

The financial statements were approved by the Trustees on _____ and signed on their behalf by:


 Mr Dennis Price

THE KNOLL CHARITABLE TRUST

YEAR ENDED 31 AUGUST 2023

NOTES TO THE ACCOUNTS

NOTE 1: BASIS OF PREPARATION

1.1 Basis of accounting

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (FRS 102) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities published on 16/07/14, the Financial Reporting Standard for Smaller Entities (effective January 2015). Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes(s).

1.2 Change in basis of accounting

There has been no change in accounting policies (valuation rules and methods of accounting) since last year.

1.3 Changes to previous accounts

No changes have been made to accounts for previous years.

NOTE 2: ACCOUNTING POLICIES

2.1 INCOMING RESOURCES

Recognition of incoming resources

These are included in the Statement of Financial Activities (SoFA) when:

- The charity becomes entitled to the resources;
- The trustees are virtually certain they will receive the resources; and
- The monetary value can be measured with sufficient reliability

Tax reclaims on donations and gifts

Incoming resources from tax reclaims are included in the SoFA at the same time as to the gift to which they relate.

2.2 EXPENDITURE AND LIABILITIES

Liability recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

2.3 ASSETS

Tangible fixed assets for use by the charity

These are capitalised if they can be used for more than one year, and cost at least £500.

They are valued at cost or a reasonable value on receipt and revalued as necessary by the trustees.

Freehold land and buildings are not depreciated because they are investment property.

THE KNOLL CHARITABLE TRUST
YEAR ENDED 31 AUGUST 2023

NOTES TO THE ACCOUNTS
(continued)

NOTE 3: EXPENSES

	31.08.23	31.08.22
	£	£
Number of trustees who were paid expenses	<u>None</u>	<u>None</u>
Governance costs		
	31.08.23	31.08.22
	£	£
Legal costs and bank fees re Charity Bank loan	1,545	2,689
Bank charges	103	15
Bookkeeping and administration	2,022	4,818
Property running costs	8,940	20,025
Insurance	2,433	-351
Light and Heat	497	159
Interest Paid	529	191
Rates	-509	0
	<u>£15,560</u>	<u>£27,547</u>

**THE KNOLL CHARITABLE TRUST
YEAR ENDED 31 AUGUST 2023**

**NOTES TO THE ACCOUNTS
(continued)**

NOTE 4: FIXED ASSETS
Investment property
Freehold land & buildings

	Coltsgate Hill Chapel Ripon £	11 Low St. Agnesgate Ripon £	St Wilfrid's Old School House £	Land at Palace Road, Ripon £	35 Kirkgate Ripon £	Total £
Balance b/f at 1 September 2022	350,000	0	250,000	30,084	225,000	855,084
Disposal	-	-	-	-	-	-
Balance c/f at 31 August 2023	<u>£350,000</u>	<u>£0</u>	<u>£250,000</u>	<u>£30,084</u>	<u>£225,000</u>	<u>£855,084</u>

NOTE 5: CREDITORS AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	31.08.23 £	31.08.22 £
Mortgage	0	0
Charity Bank loans	<u>97,376</u>	<u>122,903</u>
	<u>£97,376</u>	<u>£122,903</u>

The mortgage was fully repaid in the year.

NOTE 6: TRANSACTIONS WITH RELATED PARTIES

Certain of the trustees are also trustees of the Slouand Limited Pension Scheme (SLPS).

	31.08.23 £	31.08.22 £
The following balance existed at the end of the year:		
Amount due to SLPS including accrued interest	<u>£0</u>	<u>£0</u>
Interest payable during the year	<u>£0</u>	<u>£102</u>

**THE KNOLL CHARITABLE TRUST
INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 AUGUST 2023**

I report to the trustees of The Knoll Charitable Trust for the year ended 31 August 2023, which are set out on pages 4 to 8.

Respective responsibilities of trustees and examiner

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

It is my responsibility to:

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

Basis of independent examiner's report

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

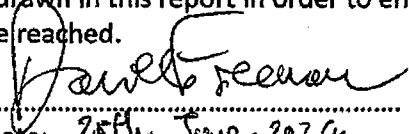
Independent examiner's statement

In connection with my examination, no material matters have come to my attention which gives me cause to believe that, in any material respect :

- the accounting records were not kept in accordance with Section 130 of the 2011 Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a "true and fair" view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

T. P. Jones & Co LLP
23 Victoria Ave, Harrogate HG1 5RD


Date: 25th June 2024

THE KNOLL CHARITABLE TRUST
YEAR ENDED 31 AUGUST 2023

DONATIONS TO BENEFICIARIES

Charity	£ 31.08.23	£ 31.08.22
Achieved Dreams	250	-
Afghanistan and Central	500	250
Alte Feige Trust	250	-
Armonico Consort	-	200
B.W. Price - Disabled Needs	19,600	7,300
Boxes of Basics	360	-
British Polio Fellowship	250	-
Byland Abbey	-	40
CAFOD	1,250	1,000
Calm	250	-
Caring for Life	500	-
Cathedral Concert Society	250	200
Catholic Care	10	-
Catholic Communications	10	-
Chartered Accountants Livery	-	390
Children of the ME	250	-
Citizen Go	1,121	-
Clothing Disabled	250	-
Daisies Kids Club	275	-
Diocese of Leeds St Wilfrid's	150,000	-
Dixon Funeral	20	-
Douglas Bader	250	-
Drama Expressions	250	-
East Africa Disaster Appeal	250	-
Emily's Star	250	-
English Heritage	207	55
Freedom Kit Bags	250	-
Friends of Markenfield	318	300
Gill Community	20	200
Good Counsel Network	350	200
Happy & Healthy Trust	250	-
Harwood House Trust	80	75
Italian Flood Disaster	225	-
J Denison-Pender	-	500
Jane Kendrick	250	-
Jennyruith Workshops	-	10
Jervaulx Charity	-	15
Just Kidding	458	-
Lakeland Hospice	-	150
Leeds Diocese - Choir	50	-
Leeds Diocese - Youth Services	260	-
Leeds Diocese - Peru Mission	10	-
Lennox Childrens Hospital	105	250
Life	1,250	1,000
Life League	250	-
Life Organisations	110	-
Lourdes Pilgrimage	1,000	-
Lymphoma Research trust	40	-
M Price - School Bus Pass	800	800
MACS Eyes	250	250
N&S Misted Memorials	-	4,563
Neil and Sonya	1,755	-
Newby Hall	-	102
Newlife Disabled	250	750
No Judgement Space	250	-
NRAS	250	-
Open Boots	100	-
Paces Sheffield	250	250
Parish of San Lorenzo	18	-
Prevent 2 Protect	250	-
Priest Training Fund	40	-
Pulmonary Fibrosis action	20	-
Reading for the Blind	250	200
Right to Life Charitable Trust	750	600
Ripon Amateur Operatic Society	50	50
Ripon Cathedral Appeal	1,540	1,560
Ripon Choral Society	247	150
Ripon International Festival	600	350
Ripon Museum Trust	500	500
Ripon Poetry Festival	250	100
Royal British Legion	-	10
Sail	250	-
Sequel Trust	-	100
Southmead Project	-	200
Spa Gardens	-	200
Sparks of Success	250	-
St Aidans	15	-
St Caths Hospice	250	-
St Michaels Hospice	250	-
St Roberts RC Church	-	30
St Wilfrid's	9,090	7,855
Stoneacre	2,645	-
Sunny Days Children	-	200
The Brain Collective	672	-
The Catholic Union	240	240
The Mayor of Ripons Charity	-	100
The Yorkshire Film Archive	300	290
Turning Corners	250	-
Ukraine Appeal	-	290
Up N Away	500	200
Vida Hall Nursing Home	-	18,850
Wakefield Hospice	610	-
Whoopadeely Brighton	250	-
World Mission	-	10
YMCA	30	-
Young & Inspired	250	-
Zichron Zvi Trust	300	-
ZSV Trust	250	200
	206,021	51,183