

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

FINANCIAL STATEMENTS  
FOR THE YEAR ENDED  
31 AUGUST 2024

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**THE KNOLL CHARITABLE TRUST**  
**REGISTERED CHARITY NO: 1111966**

**General information**  
**for the year ended 31 August 2024**

**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:**

T P Jones FCCA  
23 Victoria Avenue  
HARROGATE  
North Yorkshire HG1 5RD

**THE KNOLL CHARITABLE TRUST**  
**REGISTERED CHARITY NO: 1111966**

**TRUSTEES REPORT**

The Trustees present their report for the year ended 31 August 2024.

**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 £990,843 (2023: £832,148) 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: .....

**THE KNOLL CHARITABLE TRUST**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**YEAR ENDED 31 AUGUST 2024**

|                                        | Year ended<br>31 August 2024 | Year ended<br>31 August 2023 |
|----------------------------------------|------------------------------|------------------------------|
|                                        | UNRESTRICTED<br>FUNDS<br>£   | UNRESTRICTED<br>FUNDS<br>£   |
| Note                                   |                              |                              |
| <b>INCOMING RESOURCES</b>              |                              |                              |
| Voluntary income                       | 105,250                      | 90,000                       |
| Rental income                          | 20,100                       | 3,600                        |
| Interest receivable                    | 161                          | 2,936                        |
| <b>TOTAL INCOMING RESOURCES</b>        | <b>125,511</b>               | <b>96,536</b>                |
| <br><b>RESOURCES EXPENDED</b>          |                              |                              |
| Charitable activities - Donations      | 44,085                       | 206,921                      |
| Governance costs                       | 60,789                       | 15,560                       |
| Interest payable                       | 6,942                        | 7,284                        |
| <b>TOTAL RESOURCES EXPENDED</b>        | <b>111,816</b>               | <b>229,765</b>               |
| <br><b>NET INCOMING RESOURCES</b>      | <b>13,695</b>                | <b>-133,229</b>              |
| <br><b>OTHER RECOGNISED GAINS</b>      |                              |                              |
| Revaluation of investment property     | -                            | -                            |
| <br><b>NET MOVEMENT IN FUNDS</b>       | <b>13,695</b>                | <b>-133,229</b>              |
| <br>Total funds brought forward        | 641,719                      | 774,948                      |
| <br><b>TOTAL FUNDS CARRIED FORWARD</b> | <b>£655,414</b>              | <b>£641,719</b>              |

**THE KNOLL CHARITABLE TRUST**  
**BALANCE SHEET**  
**AS AT 31 AUGUST 2024**

|                                                             | Note | 31.08.24<br>£          | 31.08.23<br>£          |
|-------------------------------------------------------------|------|------------------------|------------------------|
| <b>FIXED ASSETS</b>                                         |      |                        |                        |
| Tangible assets                                             | 4    | <u>1,055,084</u>       | <u>855,084</u>         |
| <b>CURRENT ASSETS</b>                                       |      |                        |                        |
| Cash at bank and in hand                                    |      | 29,481                 | 4,713                  |
| Gift of investment in Tywest                                |      | 65,850                 | 65,850                 |
| Gift Aid due from HMRC                                      |      | <u>7,125</u>           | <u>4,500</u>           |
|                                                             |      | <u>102,456</u>         | <u>75,063</u>          |
| <b>CURRENT LIABILITIES</b>                                  |      |                        |                        |
| Creditors: amounts falling due within one year              |      | <u>1,357</u>           | <u>623</u>             |
| <br>Total assets less current liabilities                   |      |                        |                        |
|                                                             |      | 1,156,183              | 929,524                |
| <br>CREDITORS: amounts falling due after more than one year |      |                        |                        |
|                                                             | 5    | (165,340)              | (97,376)               |
| <br><b>NET ASSETS</b>                                       |      |                        |                        |
|                                                             |      | <u><u>£990,843</u></u> | <u><u>£832,148</u></u> |
| <br><b>FUNDS OF THE CHARITY</b>                             |      |                        |                        |
| Unrestricted funds                                          |      | 415,843                | 457,148                |
| Revaluation Reserve                                         |      | <u>575,000</u>         | <u>375,000</u>         |
| <b>TOTAL FUNDS</b>                                          |      | <u><u>£990,843</u></u> | <u><u>£832,148</u></u> |

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

\_\_\_\_\_  
Mr Barrie Price

**THE KNOLL CHARITABLE TRUST**  
**YEAR ENDED 31 AUGUST 2024**  
**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 2024**

**NOTES TO THE ACCOUNTS**  
(continued)

**NOTE 3: EXPENSES**

|                                                | <b>31.08.24</b>     | <b>31.08.23</b>     |
|------------------------------------------------|---------------------|---------------------|
|                                                | <b>£</b>            | <b>£</b>            |
| Number of trustees who were paid expenses      | <u>None</u>         | <u>None</u>         |
| <br><b>Governance costs</b>                    | <br><b>31.08.24</b> | <br><b>31.08.23</b> |
|                                                | <b>£</b>            | <b>£</b>            |
| Legal costs and bank fees re Charity Bank loan | 2,380               | 1,545               |
| Bank charges                                   | 1,199               | 103                 |
| Bookkeeping and administration                 | 1,070               | 2,022               |
| Property running costs                         | 54,049              | 8,940               |
| Insurance                                      | 1,726               | 2,433               |
| Light and Heat                                 | -40                 | 497                 |
| Interest Paid                                  | 405                 | 529                 |
| Rates                                          | 0                   | -509                |
|                                                | <u>£60,789</u>      | <u>£15,560</u>      |

**THE KNOLL CHARITABLE TRUST**  
**YEAR ENDED 31 AUGUST 2024**

**NOTES TO THE ACCOUNTS**  
(continued)

**NOTE 4: FIXED ASSETS**

**Investment property**

**Freehold land & buildings**

|                                 | Coltsgate Hill<br>Chapel Ripon<br>£ | 11 Low St.<br>Agnesgate Ripon<br>£ | St Wilfrid's Old<br>School House<br>£ | Land at Palace<br>Road, Ripon<br>£ | 35 Kirkgate<br>Ripon<br>£ | Total<br>£        |
|---------------------------------|-------------------------------------|------------------------------------|---------------------------------------|------------------------------------|---------------------------|-------------------|
| Balance b/f at 1 September 2023 | 350,000                             | 0                                  | 250,000                               | 30,084                             | 225,000                   | 855,084           |
| Revaluation                     | 75,000                              | -                                  | 75,000                                | -                                  | 50,000                    | 200,000           |
| Balance c/f at 31 August 2024   | <u>£425,000</u>                     | <u>£0</u>                          | <u>£325,000</u>                       | <u>£30,084</u>                     | <u>£275,000</u>           | <u>£1,055,084</u> |

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

|                    | <b>31.08.24</b><br>£ | <b>31.08.23</b><br>£ |
|--------------------|----------------------|----------------------|
| Mortgage           | 0                    | 0                    |
| Charity Bank loans | <u>165,340</u>       | <u>97,376</u>        |
|                    | <u>£165,340</u>      | <u>£97,376</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).

|                                                       | <b>31.08.24</b><br>£ | <b>31.08.23</b><br>£ |
|-------------------------------------------------------|----------------------|----------------------|
| 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 2024**

I report to the trustees of The Knoll Charitable Trust for the year ended 31 August 2024, 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 FCCA  
23 Victoria Avenue  
HARROGATE  
North Yorkshire HG1 5RD

.....

Date: .....

**THE KNOLL CHARITABLE TRUST  
YEAR ENDED 31 AUGUST 2024**

**DONATIONS TO BENEFICIARIES**

| <b>Charity</b>                 | <b>£<br/>31.08.24</b> | <b>£<br/>31.08.23</b> |
|--------------------------------|-----------------------|-----------------------|
| Achieved Dreams                | -                     | 250                   |
| ACL Justice                    | 213                   | -                     |
| Afghanistan and Central        | -                     | 500                   |
| Alte Feige Trust               | -                     | 250                   |
| Armonico Consort               | 200                   | -                     |
| Bait Limund                    | 200                   | -                     |
| B.W.P - Disabled Needs         | 18,800                | 19,600                |
| Boxes of Basics                | -                     | 380                   |
| British Polio Fellowship       | 200                   | 250                   |
| CAFOD                          | 1,498                 | 1,250                 |
| Calm                           | -                     | 250                   |
| Caring for Life                | -                     | 500                   |
| Cathedral Concert Society      | 250                   | 250                   |
| Carmen's Kids Meals            | 25                    | -                     |
| Catholic Care                  | 10                    | 10                    |
| Catholic Communications        | -                     | 10                    |
| Chapter                        | 200                   | -                     |
| Children of the ME             | 200                   | 250                   |
| Christian Blind Mission        | 200                   | -                     |
| Citizen Go                     | 120                   | 1,121                 |
| Clothing Disabled              | -                     | 250                   |
| Daisies Kids Club              | -                     | 275                   |
| I.S. Retirement Gift           | 1,000                 | -                     |
| Diocese of Leeds St Wilfrid's  | 9,240                 | 159,090               |
| Dixon Funeral                  | -                     | 20                    |
| Douglas Bader                  | -                     | 250                   |
| Drama Expressions              | -                     | 250                   |
| East Africa Disaster Appeal    | -                     | 250                   |
| Emily's Star                   | -                     | 250                   |
| English Heritage               | 99                    | 207                   |
| Ezer Viznitz Foundation        | 250                   | -                     |
| Freedom Kit Bags               | -                     | 250                   |
| Friends of Markenfield         | 225                   | 318                   |
| Funeral Donations              | 40                    | -                     |
| Glii Community                 | -                     | 20                    |
| Good Counsel Network           | 300                   | 350                   |
| Happy & Healthy Trust          | -                     | 250                   |
| Harewood House Trust           | 84                    | 80                    |
| Italian Flood Disaster         | -                     | 225                   |
| Jane Kendrick                  | -                     | 250                   |
| Just Kidding                   | -                     | 458                   |
| Leeds Diocese - Choir          | -                     | 50                    |
| Leeds Diocese - Youth Services | -                     | 260                   |
| Leeds Diocese - Peru Mission   | -                     | 10                    |
| Lennox Childrens Hospital      | 250                   | 105                   |
| Life                           | 1,000                 | 1,250                 |
| Life League                    | -                     | 250                   |
| Life Organisations             | -                     | 110                   |
| Lourdes Pilgrimage             | -                     | 1,000                 |
| Lymphoma Research trust        | -                     | 40                    |
| School Bus Passes              | 1,600                 | 800                   |
| Made With Care                 | 250                   | -                     |

|                                |               |                |
|--------------------------------|---------------|----------------|
| MACS Eyes                      | -             | 250            |
| Neil and Sonya                 | -             | 1,755          |
| Newlife Disabled               | 250           | 250            |
| No Judgement Space             | -             | 250            |
| NRAS                           | -             | 250            |
| Nephew wedding gift            | 500           | -              |
| Off the Streets                | 250           | -              |
| Open Boots                     | -             | 100            |
| Our Lady RCC                   | 20            | -              |
| Oriel Collections              | 85            | -              |
| Parkinsons Society             | 20            | -              |
| Paces Sheffield                | -             | 250            |
| Papyrus                        | 115           | -              |
| Parish of San Lorenzo          | -             | 18             |
| Physionet Foundation           | 200           | -              |
| Prevent 2 Protect              | -             | 250            |
| Priest Training Fund           | -             | 40             |
| Pulmonary Fibrosis action      | -             | 20             |
| RC Church TSL                  | 155           | -              |
| RC Diocese Leeds               | 20            | -              |
| R L - Emigration Gift          | 500           | -              |
| Reading for the Blind          | -             | 250            |
| Resolve Now                    | 200           | -              |
| Right to Life Charitable Trust | 625           | 750            |
| Ripon Amateur Operatic Society | -             | 50             |
| Ripon Cathedral Appeal         | 1,125         | 1,540          |
| Ripon Choral Society           | 335           | 247            |
| Ripon International Festival   | 100           | 600            |
| Ripon Museum Trust             | 250           | 500            |
| Ripon Poetry Festival          | 200           | 250            |
| Sacred Heart RC                | 5             | -              |
| Sail                           | -             | 250            |
| Sparks of Success              | -             | 250            |
| Spuc                           | 375           | -              |
| St Aidans                      | -             | 15             |
| St Caths Hospice               | -             | 250            |
| St Laurence                    | 20            | -              |
| St Michaels Hospice            | -             | 250            |
| St Thomas RCC                  | 20            | -              |
| Stoneacre                      | -             | 2,645          |
| Teens Dreams                   | 200           | -              |
| Teens Trailblazers             | 200           | -              |
| The Brain Collective           | -             | 672            |
| The Catholic Union             | 240           | 240            |
| The Mayor of Ripons Charity    | -             | -              |
| The Worshipful COA             | 440           | -              |
| The Yorkshire Film Archive     | 225           | 300            |
| Turning Corners                | -             | 250            |
| UK Search                      | 256           | -              |
| Up N Away                      | -             | 500            |
| Wakefield Hospice              | -             | 610            |
| Whoopsadaisy Brighton          | 200           | 250            |
| World Mission                  | -             | -              |
| World Tst Ripon                | 500           | -              |
| YMCA                           | -             | 30             |
| Young & Inspired               | -             | 250            |
| Zichron Zvi Trust              | -             | 500            |
| ZSV Trust                      | -             | 250            |
|                                | <b>44,085</b> | <b>206,921</b> |