

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2022
FOR
KNIGHT SUPPORT**

Galloways Accounting
Atlas Chambers
33 West Street
Brighton
East Sussex
BN1 2RE

KNIGHT SUPPORT
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FOR THE YEAR ENDED 5 APRIL 2022

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KNIGHT SUPPORT
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 5 APRIL 2022

The trustees present their report with the financial statements of the charity for the year ended 5 April 2022. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Our Mission:

"To relieve the needs of persons who are in need by virtue of being homeless or rough sleepers in the city of Brighton and Hove and its surrounding areas, through the provision of support, advocacy, clothing, self-care items and furniture"

Our Aims:

To deliver logistical support for the provision of non-perishable goods in support of the homeless population of Brighton and Hove - Involving the collection, storage, processing and onwards distribution via outreach and other distribution mechanisms

Embed ourselves further in the local community through liaison with partner charities and governmental organisations in the provision of services to the homeless

Develop methods and means of fundraising to create a sustainable charity model

Examine opportunities to further develop our provision and our scope of services

To provide support and advocacy as an additional value add - although this is not our primary purpose

Significant activities

Our Outreach Service, in partnership with other charitable organisations, currently provides clothing, toiletries and food to the homeless community in Brighton and Hove.

In addition, our committed team of volunteers, coordinate, process and deliver donations on behalf of other day centres and charities within the city.

This includes the supply essential homeware goods for people in emergency and temporary accommodation - A standard home care pack consisting of toiletries, toaster, kettle, duvet, bedding, cooking utensils and crockery and cutlery.

We are run entirely by volunteers, and we are working hard to expand our range of services to increase the number of those in need we can support.

Knight Support is a volunteer-run organisation with 3 Trustees and circa. 35 unpaid volunteers.

Public benefit

The trustees of Knight Support have had regard to the Charity Commission's guidance on public benefit and are satisfied that the charity meets the public benefit 'test'.

KNIGHT SUPPORT
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 5 APRIL 2022

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Outreach Service helps 40-60 people per week.

Furthermore, during the reporting period we conducted over 100 deliveries on behalf of other organisations.

The outcomes are as follows:

The positive benefits of our weekly Outreach are that people are clothed, fed, hydrated and signposted to other services. We improve peoples' moral and mental health with the love and care we offer with weekly help and also helping specific single cases.

Develop trusting relationships with vulnerable people. Once trust is gained people are more willing to engage in joint work to address practical and attitudinal barriers to change.

We provide harm reduction reducing the adverse effects of living outdoors or in emergency accommodation. As a result of this work, we expect to see a minimisation in rough sleeping, begging and criminality.

We improve emotional coping skills such as self-worth and self-esteem being given 'LIKE NEW' clothes and footwear.

Provide a non-judgmental and respectful approach; assisting people in identifying the harmful effects of drug and alcohol use.

FINANCIAL REVIEW

Financial position

The total incoming resources for the year ended 5 April 2022 were £32,355 (2021; £23,242). Resources expended for the period totalled £17,527 (2021; £12,527) leaving surplus funds to be carried forward of £25,418 (2021; £10,590).

The Charity held fund balances at the period end of £25,418. £12,418 of these funds held were unrestricted and the remaining £13,000 were restricted funds provided for the purchase of a new van.

Reserves policy

There was no reserves policy in place during this accounting period due to the small amount of funds held. However, as of January 2023 we have agreed an amount of £10,000 to be our reserve (being approximately 3 months running costs).

Going concern

We are currently in an extremely exciting phase in the development of our organisation. Our plans for 2022 were to start ensuring this charity had stable foundations with the aim of growing and developing our proposition and services later in 2023 and into 2024.

In terms of service delivery, we successfully, post-pandemic, restarted our Outreach Service and recommenced deliveries to our key partners. In the last year we have introduced new policies, processes and procedures. Furthermore, we have introduced a new finance system and controls. In addition, we have redeveloped our website and social media proposition to allow our supporters to make donations more easily and enable us to report and analyse these channels more effectively.

In previous years we had survived primarily on public donations. We recognised during 2021 that, if we wanted to grow as a charity, we needed to engage with funding organisations, and we commenced a fundraising programme towards the end of that year. This proved extremely successful and since the launch of the programme we have raised in excess of £50,000 from a number of organisations such as the National Lottery, the Peoples Postcode Lottery and the Sussex Community Foundation. The applications for funding were, in the main, for specific investments. As a result of this extra funding, we were able to purchase a second, larger van and in November 2022 take a lease on a premises that is our new logistics base. These funds have meant we are now in a much more secure position as a charity and have helped lay the foundations for the next stage in our growth.

We are in the process of recruiting new trustees with more specific and relevant experience to help guide us through the next phases of our growth and development. As a volunteer-only charity we recognise, that to grow, we have to develop our organisational structure and as such we are currently fundraising for paid employees to manage the increasingly complicated operational functions of our charity.

A new long-term strategy will be developed during the first half of 2023 with the aim to further steadily improve the efficiency of our operations with an objective of increasing the breadth of services we provide - whilst ensuring we do not grow too quickly.

The trustee's view is that we have made enormous progress over the last 18 months and are in a stable financial position, with sufficient reserves in place, to enable the future success of our charity.

KNIGHT SUPPORT
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 5 APRIL 2022

FINANCIAL REVIEW

During the accounting period sources of funds were mainly public donations and 2 small grants awarded.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an incorporated charitable organisation.

Recruitment and appointment of new trustees

Trustees appointed on formation for three years, except Lynne Knight who has been appointed for four years.

A minimum of three and no more than ten trustees to be appointed at any one time.

New trustees may be appointed for a period of three years by a majority of trustees at a properly convened meeting.

Trustee appointments are subject to Knight Support's Equal Opportunities policy and be made with proper regard to the skills, knowledge and experience required for the effective administration of the charity.

Induction and training of new trustees

Trustees will be familiarised with the Knight Support constitution and all relevant policies, including Financial Management, Health and Safety, Equal Opportunities, Safeguarding, and Expenses.

All trustees must read and sign the Conflict of Interest policy.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1190776

Principal address

Atlas Chambers
33 West Street
Brighton
East Sussex
BN1 2RE

Trustees

L Knight
A Babbayan (resigned 2.9.22)
J Beard (resigned 2.9.22)
T Acott
N Lokko (resigned 2.9.22)
C Templeman (resigned 2.9.22)
J P Lank (appointed 2.9.22)

Independent Examiner

Galloways Accounting
Atlas Chambers
33 West Street
Brighton
East Sussex
BN1 2RE

Approved by order of the board of trustees on 27 January 2023 and signed on its behalf by:



L Knight - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
KNIGHT SUPPORT**

Independent examiner's report to the trustees of Knight Support

I report to the charity trustees on my examination of the accounts of Knight Support (the Trust) for the year ended 5 April 2022.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

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 Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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.



Colin Young BA FCA
Institute of Chartered Accountants in England and Wales
Galloways Accounting
Atlas Chambers
33 West Street
Brighton
East Sussex
BN1 2RE

27 January 2023

KNIGHT SUPPORT
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 5 APRIL 2022

				Year Ended 5.4.22 Total funds	Period 7.8.20 to 5.4.21 Total funds as restated
	Notes	Unrestricted fund £	Restricted funds £	£	£
INCOME AND ENDOWMENTS FROM					
Donations and legacies		<u>19,355</u>	<u>13,000</u>	<u>32,355</u>	<u>23,242</u>
EXPENDITURE ON					
Charitable activities					
Charitable		<u>17,527</u>	<u>-</u>	<u>17,527</u>	<u>12,652</u>
NET INCOME		1,828	13,000	14,828	10,590
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>10,590</u>	<u>-</u>	<u>10,590</u>	<u>-</u>
TOTAL FUNDS CARRIED FORWARD		<u>12,418</u>	<u>13,000</u>	<u>25,418</u>	<u>10,590</u>

The notes form part of these financial statements

KNIGHT SUPPORT

BALANCE SHEET 5 APRIL 2022

		Unrestricted fund	Restricted funds	2022 Total funds	2021 Total funds as restated
	Notes	£	£	£	£
FIXED ASSETS					
Tangible assets	5	847	-	847	2,797
CURRENT ASSETS					
Debtors	6	1,902	-	1,902	-
Cash at bank		<u>11,669</u>	<u>13,000</u>	<u>24,669</u>	<u>7,793</u>
		13,571	13,000	26,571	7,793
CREDITORS					
Amounts falling due within one year	7	<u>(2,000)</u>	-	<u>(2,000)</u>	-
NET CURRENT ASSETS		<u>11,571</u>	<u>13,000</u>	<u>24,571</u>	<u>7,793</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>12,418</u>	<u>13,000</u>	<u>25,418</u>	10,590
NET ASSETS		<u>12,418</u>	<u>13,000</u>	<u>25,418</u>	<u>10,590</u>
FUNDS	8				
Unrestricted funds				12,418	10,590
Restricted funds				<u>13,000</u>	-
TOTAL FUNDS				<u>25,418</u>	<u>10,590</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 27 January 2023 and were signed on its behalf by:



L Knight - Trustee



T Acott - Trustee

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2022

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably. For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then the income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable they will be fulfilled.

No amount is included in the financial statements for volunteer time in line with the SORP. Further detail is given in the Trustees' Annual Report.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Motor vehicles - 25% on cost

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 5 April 2022 nor for the period ended 5 April 2021.

Trustees' expenses

During the year, a total of £827 of expenses were reimbursed to three trustees for travel and subsistence.

Trustees' benefits

During the year, a vehicle no longer required by the charity was transferred to a trustee. The approximate value of the vehicle concerned was £2,035.

KNIGHT SUPPORT

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 5 APRIL 2022

3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund	Restricted funds	Total funds as restated £
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	<u>23,242</u>	-	<u>23,242</u>
EXPENDITURE ON			
Charitable activities			
Charitable	<u>12,652</u>	-	<u>12,652</u>
NET INCOME	<u>10,590</u>	-	<u>10,590</u>
TOTAL FUNDS CARRIED FORWARD	<u><u>10,590</u></u>	<u><u>-</u></u>	<u><u>10,590</u></u>

4. PRIOR YEAR ADJUSTMENT

Transactions held as an accrual balance in the prior year have now been included as the relevant income and expenditure in the correct period as well as capitalisation and depreciation of motor vehicles to be included in the correct period. The adjustment resulted in a decrease of £3,715 in unrestricted funds as at 5 April 2021.

5. TANGIBLE FIXED ASSETS

	Motor vehicles £
COST	
At 6 April 2021	3,730
Disposals	(2,035)
At 5 April 2022	<u>1,695</u>
DEPRECIATION	
At 6 April 2021	933
Charge for year	424
Eliminated on disposal	(509)
At 5 April 2022	<u>848</u>
NET BOOK VALUE	
At 5 April 2022	<u><u>847</u></u>
At 5 April 2021	<u><u>2,797</u></u>

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021 as restated
	£	£
Prepayments and accrued income	<u><u>1,902</u></u>	<u><u>-</u></u>

KNIGHT SUPPORT

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 5 APRIL 2022

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021 as restated
	£	£
Accruals and deferred income	<u>2,000</u>	<u>-</u>

8. MOVEMENT IN FUNDS

	At 6.4.21 £	Net movement in funds £	At 5.4.22 £
Unrestricted funds			
General fund	10,590	1,828	12,418
Restricted funds			
New van	-	13,000	13,000
TOTAL FUNDS	<u>10,590</u>	<u>14,828</u>	<u>25,418</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	19,355	(17,527)	1,828
Restricted funds			
New van	13,000	-	13,000
TOTAL FUNDS	<u>32,355</u>	<u>(17,527)</u>	<u>14,828</u>

Comparatives for movement in funds

	Net movement in funds £	At 5.4.21 £
Unrestricted funds		
General fund	10,590	10,590
TOTAL FUNDS	<u>10,590</u>	<u>10,590</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	23,242	(12,652)	10,590
TOTAL FUNDS	<u>23,242</u>	<u>(12,652)</u>	<u>10,590</u>

KNIGHT SUPPORT

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 5 APRIL 2022**

8. MOVEMENT IN FUNDS - continued

Nature of restricted funds

New van - grants were awarded in the year to assist the purchase of a new van for deliveries of goods.

9. RELATED PARTY DISCLOSURES

Aside from those disclosed in note 2, there were no related party transactions for the year ended 05 April 2022.

KNIGHT SUPPORT
DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 5 APRIL 2022

	Year Ended 5.4.22 £	Period 7.8.20 to 5.4.21 as restated £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	<u>32,355</u>	<u>23,242</u>
Total incoming resources	32,355	23,242
EXPENDITURE		
Charitable activities		
Purchases	4,973	4,485
Computer costs	677	626
Travel and subsistence	1,349	2,345
Advertising	2,218	481
Sundries	16	643
Motor expenses	2,730	3,139
Telephone	4	-
Postage and stationery	10	-
Motor vehicles	<u>424</u>	<u>933</u>
	12,401	12,652
Support costs		
Management		
Loss on sale of tangible fixed assets	1,526	-
Governance costs		
Accountancy	1,000	-
Independent examination	1,000	-
Professional fees	<u>1,600</u>	<u>-</u>
	<u>3,600</u>	<u>-</u>
Total resources expended	<u>17,527</u>	<u>12,652</u>
Net income	<u>14,828</u>	<u>10,590</u>