

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 5 APRIL 2024  
FOR  
KNIGHT SUPPORT**

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

**KNIGHT SUPPORT**  
**CONTENTS OF THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 5 APRIL 2024**

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	<b>Page</b>
<b>Report of the Trustees</b>	1 to 3
<b>Independent Examiner's Report</b>	4
<b>Statement of Financial Activities</b>	5
<b>Balance Sheet</b>	6
<b>Notes to the Financial Statements</b>	7 to 12
<b>Detailed Statement of Financial Activities</b>	13

**KNIGHT SUPPORT**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 5 APRIL 2024**

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The trustees present their report with the financial statements of the charity for the year ended 5 April 2024. 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 5 Trustees and circa. 20 volunteers, of which 2 of those are paid a contribution to living due to their hours of commitment and assistance provided.

**Public benefit**

The trustees of Knight Support have had regard to the guidance issued by the Charity Commission on public benefit.

**KNIGHT SUPPORT**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 5 APRIL 2024**

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**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

Our Outreach Service helps up to 150 people per week. We experienced a sizeable increase in the number of service users in the last 12 months.

Furthermore, during the reporting period we conducted over 120 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.

**FINANCIAL REVIEW**

**Financial position**

The total incoming resources for the year ended 5 April 2024 were £76,504 (2023: £82,926). Resources expended for the period totalled £57,095 (2023: £41,337) leaving surplus funds to be carried forward of £86,416 (2023: £67,007).

The Charity held fund balances at the period end of £86,416, £65,594 of these funds held were unrestricted and the restricted funds were split out between the following funds; New Van: £55, Warehouse: £15,918, Washing Machine: £500 & Home Comforts: £4,349.

**Reserves policy**

There is an agreed amount of £15,000 as a reserve. (approximately 3 months running costs)

**Going concern**

The trustees have an expectation that the charity has adequate resources to continue in operational existence for the foreseeable future.

We have again experienced a marked increase in demand over the last 12 months and, thanks to the ongoing dedication of our volunteers, we have been able to increase capacity across our Outreach and Delivery services.

We are now seeing the benefits of the prior year's investment in our infrastructure and operations. Moreover, we have further improved our financial management, controls and reporting and, as a result, are better placed to manage the future growth in demand for our services.

During the accounting period sources of funds were mainly public donations and 9 grants.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

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

**Recruitment and appointment of new trustees**

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.

**KNIGHT SUPPORT**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 5 APRIL 2024**

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**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

1190776

**Principal address**

Atlas Chambers  
33 West Street  
Brighton  
East Sussex  
BN1 2RE

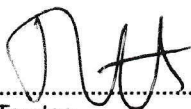
**Trustees**

L Knight (resigned 6.6.23)  
T Acott  
J P Lank  
S R Chisholm  
R Cornish (appointed 29.5.23)  
J Croager (appointed 15.8.23)

**Independent Examiner**

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

Approved by order of the board of trustees on ..... 24/9/2024 ..... and signed on its behalf by:



.....  
T Acott - Trustee

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

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**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 2024.

**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

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

25 September 2024

**KNIGHT SUPPORT**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 5 APRIL 2024**

		Unrestricted fund	Restricted funds	<b>2024 Total funds</b>	2023 Total funds as restated
	Notes	£	£	£	£
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		<b>47,474</b>	<b>29,020</b>	<b>76,494</b>	82,926
Investment income	2	<b>10</b>	-	<b>10</b>	-
<b>Total</b>		<b>47,484</b>	<b>29,020</b>	<b>76,504</b>	82,926
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Charitable		<b>29,065</b>	<b>28,030</b>	<b>57,095</b>	41,337
<b>NET INCOME</b>		<b>18,419</b>	<b>990</b>	<b>19,409</b>	41,589
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<b>47,175</b>	<b>19,832</b>	<b>67,007</b>	25,418
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>65,594</b>	<b>20,822</b>	<b>86,416</b>	67,007

The notes form part of these financial statements

# KNIGHT SUPPORT

## BALANCE SHEET 5 APRIL 2024

		Unrestricted fund	Restricted funds	2024 Total funds	2023 Total funds as restated
	Notes	£	£	£	£
<b>FIXED ASSETS</b>					
Tangible assets	6	9,279	-	9,279	13,109
<b>CURRENT ASSETS</b>					
Stocks	7	2,000	-	2,000	-
Debtors	8	6,984	-	6,984	17,607
Cash at bank		50,374	20,822	71,196	39,764
		59,358	20,822	80,180	57,371
<b>CREDITORS</b>					
Amounts falling due within one year	9	(3,043)	-	(3,043)	(3,473)
<b>NET CURRENT ASSETS</b>		56,315	20,822	77,137	53,898
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		65,594	20,822	86,416	67,007
<b>NET ASSETS</b>		65,594	20,822	86,416	67,007
<b>FUNDS</b>	11				
Unrestricted funds				65,594	47,175
Restricted funds				20,822	19,832
<b>TOTAL FUNDS</b>				86,416	67,007

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



.....  
T Acott - Trustee



**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 5 APRIL 2024**

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**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.

**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.

Fixtures and fittings	- 25% on cost
Motor vehicles	- 25% on cost
Computer equipment	- 25% on cost

Tangible fixed assets are stated at cost (or deemed cost) or valuation less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

**Stocks**

Stock is made up of purchases held in the charity's warehouse of catering supplies, homeware supplies, sleeping bags, roll mats, underwear, joggers and wet weather trousers. Stock is recognised at the lower of cost and net realisable value.

**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.

**Leasing commitments**

Rentals paid under operating leases are charges to the Statement of Financial Activities on a straight line basis over the period of the lease

# KNIGHT SUPPORT

## NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 5 APRIL 2024

### 2. INVESTMENT INCOME

	2024	2023 as restated
	£	£
Deposit account interest	10	-

### 3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 5 April 2024 nor for the year ended 5 April 2023.

#### Trustees' expenses

During the year, a total of £738 of expenses were reimbursed to one trustee for motor expenses (2023: £859).

### 4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund	Restricted funds	Total funds as restated
	£	£	£
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	52,551	30,375	82,926
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Charitable	31,307	10,030	41,337
<b>NET INCOME</b>	21,244	20,345	41,589
Transfers between funds	13,513	(13,513)	-
<b>Net movement in funds</b>	34,757	6,832	41,589
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	12,418	13,000	25,418
<b>TOTAL FUNDS CARRIED FORWARD</b>	47,175	19,832	67,007

### 5. PRIOR YEAR ADJUSTMENT

The prior year restatement reflects the utilisation of the restricted fund 'New Van' & 'Salaries' that had been incorrectly allocated to the unrestricted reserve.

This restatement has no financial impact on the statement of financial activity or balance sheet.

# KNIGHT SUPPORT

## NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 5 APRIL 2024

### 6. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
<b>COST</b>				
At 6 April 2023	1,060	15,208	290	16,558
Additions	322	-	-	322
Disposals	-	(1,695)	-	(1,695)
At 5 April 2024	1,382	13,513	290	15,185
<b>DEPRECIATION</b>				
At 6 April 2023	145	3,238	66	3,449
Charge for year	277	3,378	73	3,728
Eliminated on disposal	-	(1,271)	-	(1,271)
At 5 April 2024	422	5,345	139	5,906
<b>NET BOOK VALUE</b>				
At 5 April 2024	960	8,168	151	9,279
At 5 April 2023	915	11,970	224	13,109

### 7. STOCKS

	2024 £	2023 as restated £
Stocks	2,000	-

### 8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 as restated £
Other debtors	4,500	4,500
Prepayments and accrued income	2,484	13,107
	6,984	17,607

### 9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 as restated £
Other creditors	120	-
Accruals and deferred income	2,923	3,473
	3,043	3,473

# KNIGHT SUPPORT

## NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 5 APRIL 2024

### 10. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2024	2023 as restated
	£	£
Within one year	18,000	18,000
Between one and five years	11,810	29,810
	<u>29,810</u>	<u>47,810</u>

Operating lease payments recognised as an expense during the year totalled £18,000 (2023: £6,190)

### 11. MOVEMENT IN FUNDS

	At 6.4.23 £	Net movement in funds £	At 5.4.24 £
<b>Unrestricted funds</b>			
General fund	47,175	18,419	65,594
<b>Restricted funds</b>			
New Van	2,783	(2,728)	55
Warehouse	15,925	(7)	15,918
Salaries	1,124	(1,124)	-
Washing Machine	-	500	500
Home Comforts	-	4,349	4,349
	<u>19,832</u>	<u>990</u>	<u>20,822</u>
<b>TOTAL FUNDS</b>	<u>67,007</u>	<u>19,409</u>	<u>86,416</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	47,484	(29,065)	18,419
<b>Restricted funds</b>			
New Van	-	(2,728)	(2,728)
Warehouse	20,000	(20,007)	(7)
Salaries	4,000	(5,124)	(1,124)
Washing Machine	500	-	500
Home Comforts	4,520	(171)	4,349
	<u>29,020</u>	<u>(28,030)</u>	<u>990</u>
<b>TOTAL FUNDS</b>	<u>76,504</u>	<u>(57,095)</u>	<u>19,409</u>

KNIGHT SUPPORT

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 5 APRIL 2024

11. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 6.4.22 £	Net movement in funds £	Transfers between funds £	At 5.4.23 £
<b>Unrestricted funds</b>				
General fund	12,418	21,244	13,513	47,175
<b>Restricted funds</b>				
New Van	13,000	3,296	(13,513)	2,783
Warehouse	-	15,925	-	15,925
Salaries	-	1,124	-	1,124
	<u>13,000</u>	<u>20,345</u>	<u>(13,513)</u>	<u>19,832</u>
<b>TOTAL FUNDS</b>	<u>25,418</u>	<u>41,589</u>	<u>-</u>	<u>67,007</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	52,551	(31,307)	21,244
<b>Restricted funds</b>			
New Van	5,000	(1,704)	3,296
Warehouse	23,375	(7,450)	15,925
Salaries	2,000	(876)	1,124
	<u>30,375</u>	<u>(10,030)</u>	<u>20,345</u>
<b>TOTAL FUNDS</b>	<u>82,926</u>	<u>(41,337)</u>	<u>41,589</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 6.4.22 £	Net movement in funds £	Transfers between funds £	At 5.4.24 £
<b>Unrestricted funds</b>				
General fund	12,418	39,663	13,513	65,594
<b>Restricted funds</b>				
New Van	13,000	568	(13,513)	55
Warehouse	-	15,918	-	15,918
Washing Machine	-	500	-	500
Home Comforts	-	4,349	-	4,349
	<u>13,000</u>	<u>21,335</u>	<u>(13,513)</u>	<u>20,822</u>
<b>TOTAL FUNDS</b>	<u>25,418</u>	<u>60,998</u>	<u>-</u>	<u>86,416</u>

## KNIGHT SUPPORT

### NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 5 APRIL 2024

#### 11. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	100,035	(60,372)	39,663
<b>Restricted funds</b>			
New Van	5,000	(4,432)	568
Warehouse	43,375	(27,457)	15,918
Salaries	6,000	(6,000)	-
Washing Machine	500	-	500
Home Comforts	4,520	(171)	4,349
	<u>59,395</u>	<u>(38,060)</u>	<u>21,335</u>
<b>TOTAL FUNDS</b>	<u>159,430</u>	<u>(98,432)</u>	<u>60,998</u>

#### Nature of restricted funds:

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

Warehouse - grants were received in the year to assist with the rental and running costs of a warehouse to store donations and house operations.

Salaries - grants were received in the year to contribute to salary costs of operation management staff.

Washing Machine - these funds were granted by Sayers Common Shop for the purchase of a washing machine, in relation to the 'Green & Clean' project.

Home Comforts - these funds were granted by The Enjoolata Foundation for a supply of home comfort packs, to help knight support achieve their overall objective.

#### 12. RELATED PARTY DISCLOSURES

During the year, Gemma Lank, wife of trustee Jonathan Lank, was paid £9,175 (2023: £2,265) for admin and operational support services.

During the year, a total of £4 of donations were made by one trustee (2023: £nil).

#### 13. DONATIONS, TRUSTS AND CHARITABLE SOURCES

- The Enjoolata Foundation
- The Sussex Community Foundation
- Brighton Hove City Council
- Sayers Common Shop
- Ashworth Charitable Trust
- National Lottery Community Foundation

**KNIGHT SUPPORT**  
**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 5 APRIL 2024**

	2024 £	2023 as restated £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	37,474	29,551
Grants	39,020	53,375
	<u>76,494</u>	<u>82,926</u>
<b>Investment income</b>		
Deposit account interest	10	-
<b>Total incoming resources</b>	<u>76,504</u>	<u>82,926</u>
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Closing stock	(2,000)	-
Purchases	6,821	7,155
Insurance	261	43
Computer costs	627	836
Travel and subsistence	817	1,189
Cleaning costs	87	-
Advertising	52	2,928
Sundries	8	274
Motor expenses	3,872	3,360
Telephone	315	73
Postage and stationery	104	15
Rates	1,591	513
Rent	20,007	7,450
Training	-	31
Repairs and renewals	590	168
Volunteer expenses	3,606	3,538
Light and heat	470	312
Fines and penalties	35	-
Fixtures and fittings	278	145
Motor vehicles	3,378	2,391
Computer equipment	73	66
Loss on sale of tangible fixed assets	233	-
	<u>41,225</u>	<u>30,487</u>
<b>Support costs</b>		
<b>Governance costs</b>		
Accountancy	1,440	1,799
Independent examination	1,440	1,799
Professional fees	12,990	7,252
	<u>15,870</u>	<u>10,850</u>
Total resources expended	<u>57,095</u>	<u>41,337</u>
<b>Net income</b>	<u>19,409</u>	<u>41,589</u>

This page does not form part of the statutory financial statements