

Report of the Trustees and
Financial Statements for the Year Ended 31 March 2023
for
People Know How

The Grant Considine Partnership
Statutory Auditors & Chartered Accountants
46 High Street
Banchory
Aberdeenshire
AB31 5SR

Contents of the Financial Statements
for the Year Ended 31 March 2023

	Page
Report of the Trustees	1 to 8
Report of the Independent Auditors	9 to 10
Statement of Financial Activities	11
Statement of Financial Position	12
Statement of Cash Flows	13
Notes to the Statement of Cash Flows	14
Notes to the Financial Statements	15 to 24

People Know How

Report of the Trustees **for the Year Ended 31 March 2023**

The trustees present their report with the financial statements of the charity for the year ended 31 March 2023. 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 is to unlock potential, helping people turn their ideas into positive action. Our vision is for people to have new opportunities, strengths, and assets to fulfil their potential.

Our experience in social innovation so far has taught us that if we are to achieve our vision for the future, we must also make it our mission to empower people with tools, resources and a framework to deliver positive social change themselves. Our values support our vision and mission; reflecting the essence of who we are and what drives our work. Our values are to be collaborative, dynamic, action orientated, innovative and people-led

ACHIEVEMENT AND PERFORMANCE

Charitable activities

People Know How ('the charity') is established for charitable purposes only, and in particular, the objects are:

- to advance health and wellbeing and;
- to advance citizenship and community development.

The area within which the charity shall operate shall be Scotland (the 'Area of Benefit'). The charity shall promote (but not promote exclusively) its activities and delivery operations to people within the 'Area of Benefit' who are those in need by reason of age, ill health, disability, financial hardship or other disadvantage. These people are the charity's main beneficiaries.

Our services continue to grow and develop, supporting a multitude of people alongside other local community organisations, across communities in Edinburgh and the Lothians; and we continue to run the national Connecting Scotland digital helpline with the Scottish Government and the Scottish Council for Voluntary Organisations. Our team has also grown, alongside the number of partners we work with both within the third sector and the academic sector.

2022 to 2023

People Know How was founded on 19th March 2013, so the end of this financial year included our 10th Birthday! The last ten years have been a wild ride as we've grown exponentially, developing our grassroots social innovation, leading us to win awards and support thousands of people in Edinburgh, East Lothian and across Scotland.

Pledging our part to solve social issues

The start of April 2022, saw communities at last being able to return to some sort of 'normality' after a much longer than anticipated pandemic. However, during this period, what became increasingly evident was the affects that the two years of restrictions had made to people's overall mental and physical health.

As an organisation who believes in asking people what they need, researching feasible ways of solving specific issues, doing the work in partnership, and then sharing the knowledge and resources, this year certainly required us almost to start at the beginning again, particularly in the digital world, where the speed of change and development was becoming difficult for even People Know How to keep up with.

Keeping our promise to collaborate

One very noticeable addition to our work has materialised from creating a closer partnership with academic partners, in particular the University of Edinburgh. In February 2023, we signed a Memorandum of Understanding in a new phase of cross-sectoral collaboration, opening the door to countless exciting opportunities to maximise our impact and achieve positive change through social innovation.

Research is key to helping us develop and expand our support. The Strategic Planning for a National School Transition Network, through the Collaborative Studentship from the Scottish Graduate School of Social Science (SGSSS), in partnership with two school clusters, has been incredibly successful this year, and opened even more doors for collaboration and sharing ideas, including Education Scotland, school clusters in Midlothian, the University of Dundee, and other specialists in the field of education and children's wellbeing.

People Know How

Report of the Trustees for the Year Ended 31 March 2023

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Working closely with stakeholders in relation to digital inclusion, we've represented Scotland in the House of Lords, and continued to network far and wide. This experience and partnership enabled us to achieve approval to work with a PhD student from MSc Research in Social and Political Science, to carry out research into digital exclusion for marginalised households, which will start in October 2023.

Ongoing strategic thinking, planning and sharing ideas via our website and partners, continues to put us at the forefront of social issues, and key speakers for social justice.

VIPs (volunteers, interns, placements)

<https://peopleknowhow.org/join-our-team/>

In April 2022, we wished our VIP Manager all the best for her twelve month maternity leave, and welcomed a new Volunteer Coordinator. Recruiting volunteers post the pandemic certainly came with new, and sometimes, unexpected hurdles. Having managed over 200 volunteers during the pandemic, the number reduced by over 50% as people returned to work and daily patterns of life.

The team therefore started by discussing with the Service Managers the exact needs they required to carry out their day-to-day services, and how/if a VIP would be able to support them with this, whether that be to manage the day-trips on the All Aboard Boat, support the Reconnect Digital Support Groups in the communities, or to provide bespoke tailor-made support for the Positive Transitions service at schools.

The recruitment process was then adjusted to ensure that the application process was clear, relatively straightforward for both the applicant and our team, and that all the information was stored in the same place, creating a more manageable and secure process.

Illustrating the success of our approach:

- In May 2022, we received the **Inclusive Workplace Award**, having achieved this recognition with ENABLE Scotland and the awarding body, the Scottish Union of Supported Employment
- **Positive Transitions welcomed 17 students:** 8 Art Therapy students, 1 Music Therapy student, 2 Occupational Therapy students, and 6 Social Work students.
- A total of **six international VIPs** joined us, five from European Solidarity Corps (ESC), one young woman from the University of Zaragoza (for 3-months).
- A further **two interns** supported various areas of work and completed insightful research projects; One from Graduate Career Advantage Scotland (GCAS), and one from the Intern Group.
- Following an internal survey, the majority of those who responded showed interest in social events, which led to a **Christmas Coffee and Socialising afternoon** in December.
- **Out of the total of 142 VIPs**, 76% said they had gained instrumental benefits as well as social benefits; 48% mental wellbeing; and 20% improved physical health.

Adapting to the needs of the community, we created a few new posts!

- **Youth Work Volunteer:** As our Positive Transitions service is growing, we have had more opportunities for more volunteers to become involved. In the summer of 2022, we brought in a new role called Youth Work Volunteer. Our Youth Work Volunteers have been supporting our coordinators in facilitating workshops for children and young people in group settings to build their confidence, allowing their voices to be heard and make informed choices. This is one of our most popular roles throughout our choice of roles at People Know How.
- **Drama Therapists:** Supporting Queen Margaret University's new Drama Therapy master's course, two Drama Therapists supported each other to co-facilitate groups of young people within schools. We received positive feedback on how much of a difference it has made to the young people they met.

Reconnect

<https://peopleknowhow.org/reconnect/>

After the expansion of our digital support in 2021, many would have thought that we'd have a calmer year in 2022. The complete opposite happened!

Evidence from various official research reports, and direct feedback from local communities, highlighted the ongoing issues of digital exclusion either due to the cost of digital devices, data, and/or the knowledge of how to use the digital devices many had been given during the pandemic.

2022 UK Digital Poverty Evidence Review for the Digital Poverty Alliance (June 2022): "digital poverty is at least as much a social issue as it is a technological issue."

People Know How

Report of the Trustees for the Year Ended 31 March 2023

ACHIEVEMENT AND PERFORMANCE

Coordinating with local partners and voluntary organisations, we laid our clear ambitions to create a collaborative partnership as **Reconnect Community Partners**, with the aim to eradicate digital exclusion by providing place-based digital support in communities, in Edinburgh and East Lothian.

Delivering digital and wellbeing support direct to the local communities:

- The **Reconnect Community Partnership** agreement establishes the ambition of both parties to promote the importance of digital and social inclusion; to develop and sustain place-based approaches; and to improve overall wellbeing of the local community.
- Led by our Reconnect Service Manager, the team is made up of skilled Digital & Wellbeing Coordinators, and trained **Digital Support Volunteers**, who lead half-day free drop-in sessions in local community hubs, community halls and libraries.
- A network of **Digital Support Groups** offers one-to-one and group support to adults and families digitally excluded, specifically targeting areas of higher deprivation.
- Via ongoing liaisons with local organisation, we find the most **suitable time and place** to ensure local people can access the support when it is suitable for them.
- We provide **digital training sessions** to local staff and volunteers to ensure ongoing support.
- In collaboration with SCVO, we continue to operate Connecting Scotland's National Digital Helpline
- Monitoring and evaluation is carried out to enhance our learning.

Direct impact to local communities:

- **Twenty-five** organisations signed up as Reconnect Community Partners
- Good Things Foundation awarded us status of **UK Ambassadors**, one of four and the only one in Scotland, to support their pledge for digital inclusion
- One-to-one support was received by 1033 individuals
- **Six pieces of training** in collaboration with partner organisations
- Over **100 devices and 51 sims** were distributed
- The Helpline logged 901 incoming and 801 outgoing calls, and Horizon recorded 6240 incoming and 2735 outgoing calls
- Out of the people registered in digital support groups, 28% of those classed themselves as disabled; the highest number are in the **45 to 54 age range**, the majority of whom are male with issues of mental wellbeing and social isolation

Positive Transitions

<https://peopleknowhow.org/positive-transitions/>

This year was another busy year, supporting **52 local schools** (Edinburgh & East Lothian), to provide bespoke, evidence-based, therapeutic support to a total of **310 children and young people** (aged 10 to 13), referred by the school due to specific issues of additional support needs (including disability, trauma, care-experienced, and/or poverty), which are adversely affecting their development and engagement at a crucial period of their lives.

One particular change we've noticed is the number of referrals for children and young people with already diagnosed disability/long term health issues, but also ones referred due to issues of behaviour or disengagement from school, or later down the line display issues related to ADHD or autism, which our team then assist in being officially recognised.

Areas of intervention in 2022 to 2023

As schools re-opened as normal in August 2022, we realised the need to focus our support initially one-to-one, as well as continue to support the family. Our **Art Therapies** became more bespoke, targeted towards children and young people with identified additional support needs, and our family support, undertaken by **Social Work Students**, reviewed each individual's wider situation as well as the family's. Our **Youth & Family Coordinators** continued to call the families directly, which had started during the pandemic, to ensure consistency and continuity of service.

One of our biggest achievements in change was the introduction to more social groups, including the **Sports Club**, and the July **Holiday Programme**, bringing children and young people together during the Summer Holiday to have fun doing activities around Edinburgh and socialising together on our All Aboard Boat, getting to know new people they will be going to school with in August.

People Know How

Report of the Trustees **for the Year Ended 31 March 2023**

ACHIEVEMENT AND PERFORMANCE

Evidencing the need and provision of tailored support:

- Our team of Youth and Family Coordinators, placement students and volunteers provide on average 120 sessions to young people each week across Edinburgh and East Lothian
- This can be broken down into 29 groups per week, and 91 individual sessions per week
- The team providing the sessions have been made up from four Youth & Family Coordinators; one Youth & Family Worker; four Drama Therapy Students; one Music Therapy Student; eight Art Therapy Students; six Social Work Students; and five Befriender Volunteers
- Our biggest cohort of referrals (45% of all referrals) are to support P7s, showing they are the year group with the biggest need for support of this kind. The second biggest age group, at 28% of our total referrals, is S1s, followed by P6s at 15%.
- Over a quarter of young people referred to us are diagnosed with anxiety; however, the majority of children and young people have multiple diagnoses, including 27% anxiety, 19% ASD, 10% ADHD, and 7% physical problems.
- Other issues and concerns affecting our young people are detailed by the referrer below, with the main issues being mental health, as identified by so many being either on the CAMHS waiting list or receiving ongoing support by CAMHS, as well as family concerns such as parental substance abuse, parental bereavement or parental separations.

Spaces

People Know How manages spaces across Edinburgh and East Lothian to provide spaces in the community to gather, collaborate, share learning, exchange ideas and improve wellbeing. This includes our All Aboard canal boat in partnership with Polwarth Parish Church, a space to nurture community cohesion and wellbeing. And our office - Straits Meadow in Meadowbank, Edinburgh. This space in a new student-led residential development and gives us a base in the North East of Edinburgh and allows us to encourage students to volunteer and support the community they live in.

During the year we also took on the day-to-day operation of 50,000 square feet within the Centrica - Scottish Gas HQ on Granton Waterfront. This arrangement came through working with Edinburgh Palette in the same way as running 525 Ferry Road.

525 Ferry Road was at near capacity and we had new tenants moving into Granton Waterfront when in November 2022 a flood closed the building at 525 Ferry Road. After a night of heavy rain water from nearby drains filled the underground carpark at 525 Ferry Road rendering the building uninhabitable.

Work was undertaken via the building owners' factors JLL to drain the water and make the building habitable again. At the same time as this was taking place the owners of 525 Ferry Road were making plans to have the site redeveloped. With the prospect of ever returning to 525 Ferry Road diminishing and the suitability of Granton Waterfront being less than optimal, it was decided in May 2023 to cease the use of these spaces and relocate the team to make Straits Meadow our primary base.

Communications & Digital - Our Communications & Digital department has grown to continue to support the growing work of the organisation. Our Communications & Digital Manager manages our Digital Support Technician, and recruitment is planned for a Communications Coordinator to join the team in May. Digital has played a large role in our office move in January and has continued to bolster our cybersecurity and IT processes. Alongside this, Communications has worked to grow our following, reputation and impact by showcasing our work through online and print. We have also continued our streak of appearances in conferences, panels and events, discussing both our digital impact and approach to social innovation.

Governance - Our Board of Trustees this year welcomed new members and continued to operate a series of committees dedicated to key areas of the charity.

FINANCIAL REVIEW

Financial position

During the year People Know How received £782,206 from incoming resources and incurred £759,403 of expenditure. Net income totalled £22,803 (2022- £79,973).

FINANCIAL REVIEW

Reserves policy

Reserves held by People Know How during the year, both unrestricted and restricted reserves, are mainly held as cash or cash equivalents. £41,356 of restricted reserves are held in the form of fixed assets. The Trustees are free to use unrestricted reserves in accordance with the Charity's charitable objectives.

Unrestricted reserves of £229,830 (2022 £110,432) and restricted reserves of £113,203 (2022 £209,798) were held at the year end, giving total reserves of £343,033 (2022 £320,230). The Trustees are satisfied that the current level of reserves is appropriate to meet operational expenditure and to meet the cost of unexpected or exceptional items that may arise.

The reserves policy is reviewed regularly to ensure it reflects the growth and development of the charity and takes full cognisance of liabilities. At year end reserves cover around 4 months operating costs and the board aims to retain around three months with an aspiration to grow to 6 months.

FUTURE PLANS

People Know How expects to continue to deliver charitable activities with a focus on East Lothian, Edinburgh and as of Summer 2023 Midlothian with the commencement of Positive Transitions in one cluster of schools. In the next 12 months, the trustees anticipate:

- An increase in our income and a proportionate increase in our expenditure, compared to the previous year.
- An increase in our charitable activities focussed on digital inclusion.
- Further development of our work with children, young people and families.
- Expansion of our footprint in social innovation to inform and influence positive social change.
- Ongoing work with the All Aboard canal boat, in partnership with the Polwarth Parish Church
- Increased visibility on a national scale with our nationwide campaign Connectivity Now
- Further partnership work and development of the Connect Four model

Further details will be announced in a revised Strategic Plan currently being worked on.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

People Know How is constituted as a single tier SCIO, registered in 2013 and is controlled by its governing document, a deed of trust.

People Know How

Report of the Trustees **for the Year Ended 31 March 2023**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

Trustees are recruited through public applications on the Reach Volunteering website (<https://reachvolunteering.org.uk/>). These positions are promoted through LinkedIn and also the Changing the Chemistry website (<https://changingthechemistry.org/>). Successful applicants are then co-opted by the full board at the next available board meeting.

Trustees skills, experience and background

People Know How is governed by a board of trustees. They ensure the charity delivers on its strategic plan, ensuring the purpose of the charity is adhered to. They also ensure good stewardship of the assets of the charity including, physical assets, our finances, and intangible ones, such as our reputation. The board ensure good practice and professionalism in all we do especially ensuring the safety and wellbeing of beneficiaries, volunteers, interns, placement students, staff and the people who use our services.

Keith Dyer - Trustee - Chair

Keith is a qualified social worker and coach. He has been a Manager in Children's Social Work since 2004, and is currently the Quality Assurance and Compliance Manager for the City of Edinburgh Council. A trustee since 2019, Keith has a keen interest in governance as well improving outcomes for people.

Kayleigh Williams - Trustee - Vice Chair

Kayleigh left journalism to work in the third sector after witnessing the impact of inequality and injustice in the UK. With over ten years of compelling copywriting experience, she now applies her drive to make a difference in working collaboratively with individuals, community groups and organisations to support charitable causes.

Kirsty Low - Trustee - Treasurer

Kirsty works within a Scottish corporate recovery team covering both formal insolvency and solvent liquidations of companies in a variety of sectors including gambling, construction, retail, leisure, property and agriculture.

Karla Castro - Trustee

Karla is a seasoned Marketing professional with more than 20 years of experience within FMCG and Spirits companies across the world. Currently working as Global Marketing Head in Edrington and giving back to society as a Trustee within People Know How since November 2019.

Elaine Burgess - Trustee (joined 08.11.22)

Elaine has a background in digital transformation, supporting people to access public services that are inclusive, well designed and accessible. Elaine brings skills in programme and change management, strategy development and human-centred design. Elaine has experience working with EY as a management consultant, the Scottish Government as Head of the Digital Transformation Service and is now the Director for Operations for Amicus, one of Scotland's most successful tech for good start-ups - all roles have been focused on helping people to realise their full potential.

Ray Scott - Trustee (joined 08.11.22)

Ray initially joined People Know How as a volunteer, supporting our Reconnect service. He has worked for NatWest/Royal Bank of Scotland throughout his career, starting in London and the South East before relocating to Edinburgh for work in 2003. His background is diverse but mostly in Risk Management, specifically Credit Risk, Governance, Regulation and Policy. For 5 years he was an Industry Adviser to the UK Government's Money Advisory Service on Problem Debt. Ray is also a volunteer at Citizens Advice Edinburgh, and at a recently established community hub.

Isabel Garden - Trustee (joined 08.11.22)

Isabel is an experienced senior executive in local government, has held directorships in the private and charity sector and has over 30 years' experience in Human Resources. Now semi-retired and working as a career coach, she is particularly interested in people development and cross-sectoral collaboration to benefit People Know How's services to the public.

People Know How

Report of the Trustees **for the Year Ended 31 March 2023**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Murrin Wilding - Trustee (joined 08.11.22)

Murrin first joined People Know How in 2021 as a Policy & Research Intern during her Politics and Social Policy degree, and rejoined the following year as a Campaigns Intern supporting the Connectivity Now campaign. Murrin currently works in politics as a researcher for a Member of Parliament, and is passionate about social justice and poverty reduction in Scotland.

Dean Rougvie - Trustee (joined 08.11.22)

Dean is Operations Manager at Bookspeed, manages logistics, IT, HR and Data Analytics. As a board member, he participates in all business facets and deputises for the MD as needed, championing team empowerment and data-driven growth.

Jamie Laing - trustee (resigned 08.11.22)

Jamie is a safety & risk management professional at Sainsbury's. He is also Secretary of the Sainsbury's Foundation Advisory Board, advising Sainsbury's board on sustainable global sourcing and allocations of producer social premiums. A trustee since 2014, Jamie is responsible for leading the board and enabling future growth of People Know How.

Alice Russell - Trustee - Vice-chair (resigned 23.08.22)

Alice is an experienced Project and Event Manager with a demonstrated history of working in the non-profit sector. Currently Development Manager for Scotland at The Brain Tumour Charity, Alice brings a breadth of volunteer management, fundraising and policy development experience to People Know How.

Fiona Hutchison - Trustee (resigned 25.04.23)

Fiona has a background driving culture, heritage and tourism innovation, management and evaluation. As Head of Research for Diffley Partnership she leads a team of social researchers. She is experienced in quantitative and qualitative research, including deliberate research in action. Fiona relishes joining up learning from across private, public and third sector organisations.

Fiona Ogg - Trustee (resigned 15.04.22)

Fiona is a Human Resources professional and has led HR Teams in a number of organisations in both the private and public sectors. She also has experience on charity boards and has participated as a member of leadership teams in diverse organisations, bringing a breadth of experience to People Know How.

Committee structure

The full board meets around six times annually and is supported by the following committees:

Finance, Audit & Risk Committee

People Committee

Communications & Fundraising Committee

All Aboard Management Committee

Decision making

On a day to day basis decision making is delegated to Glenn Liddall, Chief Executive, and major decisions are ratified by the board of Trustees at regular board meetings.

Key management remuneration

The remuneration of key personnel is set by the board in line with other similar local organisations.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

SC043871

Principal address

Straits Meadow
61-63 London Road
Edinburgh
EH7 6AA

People Know How

Report of the Trustees **for the Year Ended 31 March 2023**

Trustees

Jamie Laing (resigned 8.11.22)
Fiona Hutchison (resigned 25.4.23)
Karla Castro
Keith Dyer
Fiona Ogg (resigned 15.4.22)
Kayleigh Williams
Alice Russell (resigned 23.8.22)
Kirsty Low
Elaine Burgess (appointed 8.11.22)
Ray Scott (appointed 8.11.22)
Murrin Wilding (appointed 8.11.22)
Isabel Garden (appointed 8.11.22)
Dean Rougvie (appointed 8.11.22)

Auditors

The Grant Considine Partnership
Statutory Auditors & Chartered Accountants
46 High Street
Banchory
Aberdeenshire
AB31 5SR

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

The law applicable to charities in Scotland, the Charities and Trustee Investment (Scotland) Act 2005, Charities Accounts (Scotland) Regulations 2006 (as amended) and the provisions of the charity's constitution, 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 incoming resources and application of resources, including 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 Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the provisions of the charity's constitution. They 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.

Approved by order of the board of trustees on 30 August 2023 and signed on its behalf by:



Kirsty Low - Trustee

Report of the Independent Auditors to the Trustees of People Know How

Opinion

We have audited the financial statements of People Know How (the 'charity') for the year ended 31 March 2023 which comprise the Statement of Financial Activities, the Statement of Financial Position, the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2023 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; and
- have been prepared in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities Accounts (Scotland) Regulations 2006 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- proper accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Report of the Independent Auditors to the Trustees of People Know How

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

We have been appointed as auditors under Section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We obtained information from:

- management within the organisation about their own identification and assessment of the risks of irregularities
- review of the Board minutes
- performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud
- consideration of fraud risk factors such as management override of controls
- other sources

All audit engagement team members were alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

The Grant Considine Partnership

The Grant Considine Partnership
Statutory Auditors & Chartered Accountants
46 High Street
Banchory
Aberdeenshire
AB31 5SR

30 August 2023

Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006

People Know How

Statement of Financial Activities for the Year Ended 31 March 2023

	Notes	Unrestricted fund £	Restricted funds £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	102,681	10,794	113,475	412,935
Charitable activities	5				
Positive Transitions		-	259,366	259,366	382,784
Reconnect		-	249,326	249,326	181,693
All Aboard		-	39,842	39,842	21,482
Other Charitable Activities		104,841	-	104,841	71,659
Other trading activities	3	9,890	-	9,890	2,084
Investment income	4	1,466	-	1,466	722
Other income	6	4,000	-	4,000	-
Total		<u>222,878</u>	<u>559,328</u>	<u>782,206</u>	<u>1,073,359</u>
EXPENDITURE ON					
Raising funds	7	40,926	-	40,926	48,758
Charitable activities	8				
Positive Transitions		-	350,018	350,018	313,491
Reconnect		-	255,693	255,693	203,718
Restricted		-	1,650	1,650	-
Connect Four		-	-	-	12,540
All Aboard		-	51,526	51,526	47,792
Computer Delivery		-	10,430	10,430	327,180
Other Charitable Activities		35,574	-	35,574	33,187
Other		13,586	-	13,586	6,720
Total		<u>90,086</u>	<u>669,317</u>	<u>759,403</u>	<u>993,386</u>
NET INCOME/(EXPENDITURE)		132,792	(109,989)	22,803	79,973
Transfers between funds	19	(13,394)	13,394	-	-
Net movement in funds		119,398	(96,595)	22,803	79,973
RECONCILIATION OF FUNDS					
Total funds brought forward		110,432	209,798	320,230	240,257
TOTAL FUNDS CARRIED FORWARD		<u><u>229,830</u></u>	<u><u>113,203</u></u>	<u><u>343,033</u></u>	<u><u>320,230</u></u>

The notes form part of these financial statements

People Know How

Statement of Financial Position
31 March 2023

	Notes	Unrestricted fund £	Restricted funds £	2023 Total funds £	2022 Total funds £
FIXED ASSETS					
Tangible assets	14	3,588	41,356	44,944	52,585
CURRENT ASSETS					
Stocks	15	-	-	-	5,385
Debtors	16	78,575	3,579	82,154	49,872
Cash at bank		182,437	80,758	263,195	316,457
		<u>261,012</u>	<u>84,337</u>	<u>345,349</u>	<u>371,714</u>
CREDITORS					
Amounts falling due within one year	17	(34,770)	(12,490)	(47,260)	(104,069)
NET CURRENT ASSETS		<u>226,242</u>	<u>71,847</u>	<u>298,089</u>	<u>267,645</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>229,830</u>	<u>113,203</u>	<u>343,033</u>	<u>320,230</u>
NET ASSETS		<u>229,830</u>	<u>113,203</u>	<u>343,033</u>	<u>320,230</u>
FUNDS	19				
Unrestricted funds:					
General fund				229,830	110,432
Restricted funds:					
All Aboard				57,751	59,040
Positive Transitions				52,102	140,373
Computer Delivery				-	5,385
Restricted Funds				3,350	5,000
				<u>113,203</u>	<u>209,798</u>
TOTAL FUNDS				<u>343,033</u>	<u>320,230</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 30 August 2023 and were signed on its behalf by:



Kirsty Low - Trustee

People Know How**Statement of Cash Flows**
for the Year Ended 31 March 2023

	Notes	2023 £	2022 £
Cash flows from operating activities			
Cash generated from operations	1	(54,661)	(55,852)
Interest paid		(67)	-
		<hr/>	<hr/>
Net cash used in operating activities		(54,728)	(55,852)
		<hr/>	<hr/>
Cash flows from investing activities			
Purchase of tangible fixed assets		-	(10,356)
Interest received		1,466	722
		<hr/>	<hr/>
Net cash provided by/(used in) investing activities		1,466	(9,634)
		<hr/>	<hr/>
Change in cash and cash equivalents in the reporting period		(53,262)	(65,486)
Cash and cash equivalents at the beginning of the reporting period		316,457	381,943
		<hr/>	<hr/>
Cash and cash equivalents at the end of the reporting period		263,195	316,457
		<hr/>	<hr/>

The notes form part of these financial statements

Notes to the Statement of Cash Flows
for the Year Ended 31 March 2023

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2023	2022
	£	£
Net income for the reporting period (as per the Statement of Financial Activities)	22,803	79,973
Adjustments for:		
Depreciation charges	7,641	3,631
Interest received	(1,466)	(722)
Interest paid	67	-
Decrease in stocks	5,385	530
(Increase)/decrease in debtors	(32,282)	16,721
Decrease in creditors	(56,809)	(155,985)
Net cash used in operations	<u>(54,661)</u>	<u>(55,852)</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.22	Cash flow	At 31.3.23
	£	£	£
Net cash			
Cash at bank	316,457	(53,262)	263,195
	<u>316,457</u>	<u>(53,262)</u>	<u>263,195</u>
Total	<u>316,457</u>	<u>(53,262)</u>	<u>263,195</u>

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 and Trustee Investment (Scotland) Act 2005. 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. Income to cover provision of services is recognised when the service has been delivered.

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

Tangible fixed assets are stated at cost (or deemed cost) less accumulated depreciation and accumulated impairment losses.

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

Plant & Machinery - 10% on reducing balance
Computer Equipment - 33% straight line

Stocks

Stocks, which comprise donated items, are valued at estimated net realisable value, after making due allowance for obsolete and slow moving items.

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.

Hire purchase and leasing commitments

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

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

1. ACCOUNTING POLICIES - continued

Pension costs and other post-retirement benefits

The charity contributes to a defined contribution pension scheme for all employees who have elected to participate. The assets of the schemes are held separately from those of the charity in an independently administered fund.

Donated goods and services

Donated goods and services have been valued at the estimated cost to the charity if they had not been gifted.

Going concern

The future operation of the charity is dependent on the receipt of grants from outside sources. Whilst the funding for subsequent years has yet to be confirmed, the trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern. Accordingly, the financial statements have been prepared on the going concern basis.

2. DONATIONS AND LEGACIES

	2023	2022
	£	£
Donations	113,475	412,935

Donations include:

	2023	2022
	£	£
Edinburgh Palette	40,866	34,865
Social Work Placement Fees	23,648	25,160
Rent (premises provided rent free)	34,000	24,000
Donated IT equipment	-	309,142
General Fundraising	5,002	6,259
Polwarth Church	9,959	13,509
Total	113,475	412,935

The donations of IT Equipment included above represent the value of devices donated towards the computer delivery project.

3. OTHER TRADING ACTIVITIES

	2023	2022
	£	£
Fundraising	9,890	2,084

4. INVESTMENT INCOME

	2023	2022
	£	£
Interest receivable - trading	1,466	722

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

5. INCOME FROM CHARITABLE ACTIVITIES

		2023 £	2022 £
National Lottery -			
Community Fund	Positive Transitions	80,665	137,132
BBC Children in Need	Positive Transitions	25,722	50,732
The RS MacDonald			
Charitable Trust	Positive Transitions	-	14,343
City of Edinburgh Council	Positive Transitions	40,647	30,190
Other grants awarded	Positive Transitions	2,000	5,000
East Lothian Council	Positive Transitions	3,580	42,668
Government Grants	Positive Transitions	6,089	3,656
NHS Tenders - Health			
Improvement Fund	Positive Transitions	66,663	66,663
Henry Smith	Positive Transitions	34,000	32,400
Good Things Foundation	Reconnect	13,250	3,875
City of Edinburgh Council	Reconnect	1,618	-
Other grants awarded	Reconnect	41,030	4,900
Bank of Scotland	Reconnect	-	12,941
East Lothian Council	Reconnect	10,000	36,486
Postcode Lottery	Reconnect	-	14,701
Government Grants	Reconnect	53,680	18,250
SCVO - Scottish Government			
Connecting Scotland	Reconnect	94,748	90,540
UK Shared Prosperity Fund	Reconnect	25,000	-
People for Places	Reconnect	10,000	-
National Lottery -			
Community Fund	All Aboard	13,842	-
BBC Children in Need	All Aboard	15,000	-
City of Edinburgh Council	All Aboard	9,000	19,482
Other grants awarded	All Aboard	2,000	2,000
The Corra Foundation	Other Charitable Activities	8,000	-
Other grants awarded	Other Charitable Activities	9,341	13,560
Government Grants	Other Charitable Activities	-	599
Catalyst for Impact Grant	Other Charitable Activities	62,500	52,500
Digital Boost	Other Charitable Activities	-	5,000
Esme Fairburn	Other Charitable Activities	25,000	-
		<u>653,375</u>	<u>657,618</u>

6. OTHER INCOME

	2023 £	2022 £
Insurance receipts	<u>4,000</u>	<u>-</u>

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2023**

7. RAISING FUNDS

Raising donations and legacies

	2023	2022
	£	£
Staff costs	20,886	20,026
Practice Educator Fees	7,660	12,211
Advertising	850	446
Consultancy fees	1,800	3,375
Support costs	9,730	12,700
	<u>40,926</u>	<u>48,758</u>

8. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 9) £	Totals £
Positive Transitions	203,367	146,651	350,018
Reconnect	122,970	132,723	255,693
Restricted	-	1,650	1,650
All Aboard	36,051	15,475	51,526
Computer Delivery	10,430	-	10,430
Other Charitable Activities	-	35,574	35,574
	<u>372,818</u>	<u>332,073</u>	<u>704,891</u>

9. SUPPORT COSTS

	Staff costs £	Premises £	Governance costs £	Totals £
Raising donations and legacies	2,078	7,652	-	9,730
Other resources expended	-	-	13,586	13,586
Positive Transitions	114,520	32,131	-	146,651
Reconnect	103,652	29,071	-	132,723
Restricted	-	1,650	-	1,650
All Aboard	15,475	-	-	15,475
Other Charitable Activities	27,924	7,650	-	35,574
	<u>263,649</u>	<u>78,154</u>	<u>13,586</u>	<u>355,389</u>

Support costs relating to staff and the premises have been apportioned to charitable activities, fundraising and trading income based on management estimates of time spent on each project.

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2023**

10. AUDITORS' REMUNERATION

	2023 £	2022 £
Fees payable to the charity's auditors for the audit of the charity's financial statements	3,978	3,720
Other non-audit services	9,510	3,000
	<u>13,488</u>	<u>6,720</u>

11. TRUSTEES' REMUNERATION AND BENEFITS

The Trustees receive no remuneration for their services.

Trustees' expenses

Trustees are eligible to receive reimbursement of travel and subsistence costs. During the year such claims amounted to nil (2021/2022 - nil).

12. STAFF COSTS

	2023 £	2022 £
Wages and salaries	529,625	469,513
Social security costs	42,461	33,750
Other pension costs	14,312	12,817
	<u>586,398</u>	<u>516,080</u>

The average monthly number of employees during the year was as follows:

	2023	2022
Trading Activities	2	2
Charitable Activities	15	14
Support staff	7	7
	<u>24</u>	<u>23</u>

No employees received emoluments in excess of £60,000.

Staff are supported by many volunteers who provide an invaluable service.

13. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	89,665	323,270	412,935
Charitable activities			
Positive Transitions	-	382,784	382,784
Reconnect	-	181,693	181,693
All Aboard	-	21,482	21,482
Other Charitable Activities	66,659	5,000	71,659
Other trading activities	2,084	-	2,084
Investment income	722	-	722
Total	<u>159,130</u>	<u>914,229</u>	<u>1,073,359</u>

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2023**

13. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted funds £	Total funds £
EXPENDITURE ON			
Raising funds	48,758	-	48,758
Charitable activities			
Positive Transitions	4,303	309,188	313,491
Reconnect	-	203,718	203,718
Connect Four	12,540	-	12,540
All Aboard	-	47,792	47,792
Computer Delivery	10,980	316,200	327,180
Other Charitable Activities	33,187	-	33,187
Other	6,720	-	6,720
Total	116,488	876,898	993,386
NET INCOME	42,642	37,331	79,973
Transfers between funds	(34,468)	34,468	-
Net movement in funds	8,174	71,799	79,973
RECONCILIATION OF FUNDS			
Total funds brought forward	102,256	138,001	240,257
TOTAL FUNDS CARRIED FORWARD	110,430	209,800	320,230

14. TANGIBLE FIXED ASSETS

	Plant and machinery £	Computer equipment £	Totals £
COST			
At 1 April 2022 and 31 March 2023	45,860	10,356	56,216
DEPRECIATION			
At 1 April 2022	3,631	-	3,631
Charge for year	4,223	3,418	7,641
At 31 March 2023	7,854	3,418	11,272
NET BOOK VALUE			
At 31 March 2023	38,006	6,938	44,944
At 31 March 2022	42,229	10,356	52,585

People Know How purchased a canal boat with Polwarth Church.

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

15. STOCKS

	2023	2022
	£	£
Stocks	-	5,385

16. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade debtors	28,731	-
Accrued income	53,423	49,872
	<u>82,154</u>	<u>49,872</u>

17. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade creditors	1,083	-
Other creditors	1,441	966
Accrued expenses	24,346	19,100
Deferred income	20,390	84,003
	<u>47,260</u>	<u>104,069</u>

Deferred income represents advance funds received for services which People Know How had not delivered by the year end.

	2023	2022
	£	£
Deferred income brought forward	84,003	217,188
Charitable Activity Income released during year	(84,003)	(217,188)
Charitable Activity Income deferred at year end	<u>20,390</u>	<u>84,003</u>
Deferred income carried forward	<u>20,390</u>	<u>84,003</u>

18. LEASING AGREEMENTS

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

	2023	2022
	£	£
Within one year	3,753	3,753
Between one and five years	5,283	9,037
	<u>9,036</u>	<u>12,790</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

19. MOVEMENT IN FUNDS

	At 1.4.22 £	Net movement in funds £	Transfers between funds £	At 31.3.23 £
Unrestricted funds				
General fund	110,432	132,792	(13,394)	229,830
Restricted funds				
All Aboard	59,040	(1,289)	-	57,751
Reconnect	-	(5,969)	5,969	-
Positive Transitions	140,373	(90,651)	2,380	52,102
Computer Delivery	5,385	(10,430)	5,045	-
Restricted Funds	5,000	(1,650)	-	3,350
	<u>209,798</u>	<u>(109,989)</u>	<u>13,394</u>	<u>113,203</u>
TOTAL FUNDS	<u><u>320,230</u></u>	<u><u>22,803</u></u>	<u><u>-</u></u>	<u><u>343,033</u></u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	222,878	(90,086)	132,792
Restricted funds			
All Aboard	50,237	(51,526)	(1,289)
Reconnect	249,724	(255,693)	(5,969)
Positive Transitions	259,367	(350,018)	(90,651)
Computer Delivery	-	(10,430)	(10,430)
Restricted Funds	-	(1,650)	(1,650)
	<u>559,328</u>	<u>(669,317)</u>	<u>(109,989)</u>
TOTAL FUNDS	<u><u>782,206</u></u>	<u><u>(759,403)</u></u>	<u><u>22,803</u></u>

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2023**

19. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
Unrestricted funds				
General fund	102,256	42,644	(34,468)	110,432
Restricted funds				
All Aboard	71,222	(12,182)	-	59,040
Reconnect	-	(22,024)	22,024	-
Positive Transitions	66,779	73,594	-	140,373
Computer Delivery	-	(7,059)	12,444	5,385
Restricted Funds	-	5,000	-	5,000
	<u>138,001</u>	<u>37,329</u>	<u>34,468</u>	<u>209,798</u>
TOTAL FUNDS	<u>240,257</u>	<u>79,973</u>	<u>-</u>	<u>320,230</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	159,130	(116,486)	42,644
Restricted funds			
All Aboard	35,610	(47,792)	(12,182)
Reconnect	181,694	(203,718)	(22,024)
Positive Transitions	382,784	(309,190)	73,594
Computer Delivery	309,141	(316,200)	(7,059)
Restricted Funds	5,000	-	5,000
	<u>914,229</u>	<u>(876,900)</u>	<u>37,329</u>
TOTAL FUNDS	<u>1,073,359</u>	<u>(993,386)</u>	<u>79,973</u>

a) The unrestricted funds are available to be spent for any of the purposes of the charity.

b) Restricted funds are comprised of a variety of grants that were awarded with specific criteria that needs to be adhered to.

All Aboard: Funding for this project has been used to purchase the canal boat which is jointly owned with Polwarth Church, and now hosts day trips.

ReConnect: Funding for this project has come mainly from grants from the Scottish Government, SCVO, Uk Shared Prosperity Fund and East Lothian Council (Musselburgh Area Partnership).

Positive Transitions: Funding for this project has come from many grants including The National Lottery - Community Fund, BBC Children in Need, NHS Tenders Health and the City of Edinburgh Council.

Computer Delivery: This project to distribute computer equipment was wound up early in the year.

People Know How

Notes to the Financial Statements - continued **for the Year Ended 31 March 2023**

19. MOVEMENT IN FUNDS - continued

Transfers between funds

£13,394 was transferred from general reserves to help support projects during the year. This is split as:

	£
Computer Delivery	5,045
Positive Transitions	2,380
Re:Connect	5,969

20. RELATED PARTY DISCLOSURES

Glenn Liddall, Chief Executive, is also a director/trustee of two other charities; Edinburgh Voluntary Organisations Council and Befriending Networks. People Know How paid membership and training fees to these organisations in line with the items below:

- Edinburgh Voluntary Organisations Council, £400
- Befriending Networks, £110

Grants were received for projects during the year of £20,000 (EVOC) and £4,000 (Befriending Networks)

21. ALL ABOARD

The All Aboard project is jointly run with Polwarth Parish Church. The amounts reported by People Know How in respect of this project are detailed below:

	£
Grants received	39,842
Donations	436
Polwarth Parish Church contributions	<u>9,961</u>
Total income during year	50,239
Wages	31,887
Social Security	3,849
Pensions	1,591
All Aboard running costs	9,976
Depreciation of canal boat	<u>4,223</u>
Total expenses during year	51,526
Deficit for Year	(1,287)
Funds brought forward	<u>59,039</u>
Funds carried forward	57,752
Represented by:	£
Canal boat net book value	38,006
Accrued income	2,493
Bank Account	<u>17,253</u>
	57,752

Funds carried forward, excluding the canal boat, are £19,746. This is made up as follows:

Polwarth Church funds to carry forward	387
People Know How funds to carry forward	14,359
Contingency Fund for eventual disposal of the canal boat	<u>5,000</u>
	19,746

The contingency fund represents amounts held to cover the disposal cost of the canal boat should this no longer be required or fit for use at the end of the project period. The contingency fund is made up of contributions by Polwarth Church (20%) and People Know How (80%).