

**Report of the Trustees and**  
**Financial Statements for the Year Ended 31 March 2024**  
**for**  
**People Know How**

The Grant Considine Partnership  
Statutory Auditors & Chartered Accountants  
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for the Year Ended 31 March 2024**

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## **People Know How**

### **Report of the Trustees** **for the Year Ended 31 March 2024**

The trustees present their report with the financial statements of the charity for the year ended 31 March 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 is to support people to overcome barriers so that their wellbeing can be improved, effecting positive change at its root. Our vision is for those who need support to be heard by decision-makers and placed at the centre of solving social issues. Our values as an organisation are to be people-centred and people-led; collaborative; inclusive; innovative; and action-orientated, building on a foundation of listening and research, to create services that directly address the needs of those we support.

We aim to achieve our mission and vision through social innovation, a tool we use to identify barriers and develop solutions towards systems change. Our social innovation model shows how our services and campaigns keep the voices of those we support at the centre, from community-level consultation, research and delivery to campaigning and influencing to create change across Scotland.

## People Know How

### Report of the Trustees for the Year Ended 31 March 2024

#### **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.

#### **Celebrating 10 years and launching our new Strategic Plan 2023 to 2027**

On 19th March 2023, at the end of the last financial year, 2022 to 2023, People Know How officially turned 10 years old. However, this was only the beginning of our tenth-anniversary celebrations! 2023 saw the planning and hosting of a string of celebratory events specifically tailored towards promoting our pledge to be people-led, collaborative and inclusive.

We kicked off our 10th Anniversary events on 6 November, focusing on our Positive Transitions Service. The key theme focused on bringing together transition work, sharing our findings and aspirations for a positive transition for every child and young person in Scotland as they move from primary to secondary school. We launched the **Positive Transitions Report 2015 to 2023**, providing an overview of our work over the past eight years, how the service has grown, and the various piloted projects, exploring the use of art, science, music, drama, nature and more. We aim to continue to share our findings and develop models of practice that can improve transitions across Scotland. As one of our speakers, Professor Divya Jindal-Snape, kindly said, "A distinct aspect of Positive Transitions is that it is research-informed. Their close working relationships with schools, collaborative approach with young people, and understanding of the importance of family support are examples of this research-informed good practice."

Read more @ <https://peopleknowhow.org/news/launching-our-positive-transitions-report/>

Our second event marked the launch of our **Business Engagement Strategy 2023 - 2024**, created as part of the Fundraising Strategy, to incorporate partnerships with local businesses to generate positive relationships, corporate responsibility and corporate engagement in our work, locally and nationally, embedding local charitable impact. Titled 'Collaborating for social change,' hosted by Franklin Templeton at their Edinburgh office on 28th November, the evening event invited thought leaders from various business sectors to discuss corporate responsibility considering environmental, social and governance issues. The event also launched our **Partnership Offering Handbook**, presenting a variety of ways businesses can demonstrate place-based support for disadvantaged and vulnerable groups in their communities by collaborating with third-sector organisations like People Know How.

Read more @ <https://peopleknowhow.org/news/collaborating-for-social-change/>

**Improving digital inclusion in Scotland** is the focus of our Reconnect Service. For our third event, held on 6 December in the Edinburgh City Chambers, we welcomed key representatives in digital inclusion from across sectors to discuss how we can improve digital inclusion through sharing our learning. We were delighted to see over 75 attendees from across many different areas, including other third-sector partners, the Scottish Government, Local Councils and businesses, academics, and those who have previously received digital support. Derek Masson, ICT Programme & Delivery Manager at the Council, spoke about a commitment to driving forward digital solutions to deliver improved and easier-to-access services; whilst we highlighted impactful partnerships, including our collaboration with Good Things Foundation, and SCVO and the Scottish Government Digital Citizen Unit and, which makes our delivery of the Connecting Scotland helpline possible.

Read more @ <https://peopleknowhow.org/news/improving-digital-inclusion-in-scotland/>

The events didn't end there! To ensure a memorable send-off to 2023, our final event took place on 13 December at the Scottish Parliament to officially launch our new **Strategy for 2023 to 2027**. We welcomed friends, family and supporters to help us celebrate and reflect on all the hard work put in by the team over the past decade and how People Know How has grown from its humble beginnings to become a charity with a team of over 20 staff, two well-established core services, a canal boat, a national digital campaign, two PhD research projects, and partnerships spanning sectors across the UK.

Read more @ <https://peopleknowhow.org/news/celebrating-10-years-and-launching-our-strategy/>

## **People Know How**

### **Report of the Trustees for the Year Ended 31 March 2024**

#### **Charitable activities - continued Strategic Plan 2023 to 2027**

Our last strategic plan was published during the height of the pandemic, in 2020. To review our new strategy this year, 2023, we benefited from the experience and insight from existing and new members of our Board of Trustees, and a relatively new Leadership Team, created in 2022, with again long-standing and new managers. As the strategic plan illustrates, and as a result of these conversations, social innovation was again situated as an essential and unique tool in our work, ensuring we continue to emphasise our work through people and continue to engage with and listen to the voice of the people and communities we support, our stakeholders, partners and supporters.

Throughout 2023, and into 2024, we evidenced that with the cost-of-living crisis escalating, the need for our services remains high. Through social innovation, we continue to develop and deliver services to address the need to support children, young people and families in the transition to secondary school, and help adults and families to improve their wellbeing by increasing digital and social inclusion.

Read more @

<https://peopleknowhow.org/wp-content/uploads/2023/12/Strategic-Plan-2023-2027.pdf>

#### **Reconnect**

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

To improve digital inclusion in Scotland by supporting and campaigning for everyone to access digital skills, affordable data and devices, and safely communicate, connect, and engage with opportunities.

Following the success of the 2022 pilot, Reconnect Community Partners, our Reconnect Team continues to expand and develop our collaborative partnerships, providing place-based digital support in communities, in Edinburgh and the Lothians. Over 12 months, the team supported nearing 900 individuals, across 17 groups, comprising 10 in Edinburgh, and 7 in East Lothian. We also saw the service expand to Midlothian, partnering with OneDalkeith.

#### **Offering comprehensive support:**

In January 2024, a new agreement with SCVO / Scottish Government for the Connecting Scotland Helpline allowed the team to open up another avenue of free advice via the helpline, whilst continuing to provide face-to-face support in group sessions, one-to-one assistance, training programmes, and device/data provision. Additionally, the service actively participates in events, notably collaborating with the Health and Social Care Partnership in at least four instances facilitated by Capital City Partnerships. This support allows us to provide the most suitable support for people. The helpline reaches across Scotland, and all other support is located in Edinburgh and the Lothians. Our vision is to continue to provide face-to-face support, with the helpline serving as a reliable safety net.

#### **Expanding our support across the Lothians:**

This year, Edinburgh hosted more groups with a notably higher attendance. The city's demographic diversity is reflected in our groups, with many participants for whom English is a second language. This results in a wide age range among attendees. The ease of commuting in Edinburgh enables some individuals to attend multiple groups each week. These participants often have more complex needs requiring support, or they find value in the camaraderie and structure that the group meetings provide. One of the primary objectives of these groups is to combat social isolation, a goal we are continually striving to achieve.

In East Lothian, we host several groups. However, we've observed that residents often prefer to stay within their local villages. Currently, we have a group in Dunbar, with additional groups in Musselburgh and Prestonpans. We aspire to expand our reach to other areas such as Penicuik, Haddington, Bonnyrigg, and North Berwick. We believe this expansion will provide more opportunities for community engagement and support.

In 2024, we were thrilled to extend our services to Midlothian, a region with commendable progress in its digital strategy. Through the Digital Lifelines programme, we provide support in the area, and we see an opportunity to augment the existing services. The Community Lifelong Learning team offers courses for people of various ages, while our approach is more informal and holistic, catering to the unique needs of each individual. We look forward to making a positive impact in this community.

Our primary focus continues to be on individuals struggling for various reasons. In 2023 we expanded our support for those at risk of substance use across East Lothian and Midlothian, in partnership with the Midlothian and East Lothian Drugs and Alcohol Partnership. As part of an existing partnership with the Edinburgh Alcohol and Drugs Partnership (EADP), we supported people with experience in substance use. In East and Midlothian, the support focuses on people who have experienced homelessness, custody and hospital discharge, which would put people at risk of substance use.

## **People Know How**

### **Report of the Trustees** **for the Year Ended 31 March 2024**

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Charitable activities - continued**

We procured SIM-enabled refurbished devices, emphasising portability, and Good Things Foundation provided data packages. Referrals from individuals and organisations are welcomed, and we received strong responses from Edinburgh, East Lothian, and Midlothian due to outreach efforts with local organisations. Our Reconnect Coordinators review referrals weekly, focusing on supporting vulnerable groups.

##### **Direct impact on local communities:**

- Seventeen new groups started across the Lothians
- One-to-one support received by 876 individuals via digital support groups
- One-to-one support received by 126 via referrals for EADP and Digital Lifelines
- 304 devices distributed
- The Helpline logged supporting 3173 individuals
- Drawing from our recorded data on age, we find that the 30-49 age group constitutes the most significant segment benefiting from our Reconnect service
- Expanded our reach to include care-experienced individuals under 18, ensuring they receive essential devices.

##### **National Support for the Helpline and Digital Hubs:**

- In January 2024, our Communications Team launched a Promotional Campaign to promote the helpline across all 32 local authorities, targeting each Local Authority via various social media channels, publications and direct approaches to many organisations
- VIPs (volunteers, interns & placement students) were recruited and trained to be able to support the increase in calls
- Call numbers are on the increase, and we've experienced increased complexity in calls
- We also started supporting Good Things Foundation's network of digital hubs and online centres across Scotland

##### **Collaborative Partnerships for Digital Inclusion:**

- We are on the Advisory Group of the Minimum Digital Living Standard (MDLS) research led by Liverpool and Loughborough Universities and attended the launch event in London on 18th March 2024
- In January 2024, we started working with BT to run/coordinate events in rural Scotland about the big switchover; as traditional telephone landlines become digital
- In October 2023, a new project with the University of Edinburgh commenced, and we welcomed a PhD student from MSc Research in Social and Political Science, researching digital exclusion for marginalised households

##### **Raising Children to be Digitally Confident:**

We are developing a new piece of work to support children and families to be safer online and make better use of the opportunities presented by digital technology and the internet. In December 2023, we held an internal focus group of representatives from each service, and an external student intern, to help us combine our expertise and knowledge in digital inclusion and the needs of children and young people aged between 10 and 12. The project received support from an external funder and is due to commence with the Leith Academy cluster in September 2024.

##### **Positive Transitions**

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

To improve school transitions for all children and young people across Scotland by providing support and campaigning for children, young people and families to have access to the support they need in the transition from primary to secondary school

Between April 2023 and April 2024, our Positive Transition Service supported 412 children and young people aged 10 to 12 in years P7 and S1. With the new academic year starting August 2023, we are currently supporting 141 children and young people in P7, across 39 primary schools in Edinburgh (21), East Lothian (12) and Midlothian (6).

##### **Maintaining our goal to provide bespoke tailored support specific to the child/young person's needs using an improved referral process:**

Our tailored support for children/young people focuses on critical transitions, starting in P7. Positive Transition Coordinators assess needs comprehensively, including mental health, disabilities, and support gaps. Referrals from schools, families, and professionals are welcomed. New processes prioritise understanding and individualised support. 22% of referrals were on CAMHS waiting lists.

## **People Know How**

### **Report of the Trustees** **for the Year Ended 31 March 2024**

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Charitable activities - continued**

##### **Continuing to address a range of challenges children and young people in Edinburgh and the Lothians face during this transition:**

Given the multifaceted challenges they face during this pivotal phase, we continue to evidence the benefits and the need to support children and young people through the transition from primary to secondary school. Recent and ongoing research underscores the significance of this transition, highlighting the need for tailored support to navigate changes in teaching styles, increased academic workload, adaptation to new physical environments, and the cultivation of positive relationships with teachers and peers. Furthermore, addressing Additional Support Needs (ASN) is crucial, emphasising the importance of effective communication among teachers, pupils, parents, and carers. Recognising and addressing these challenges can better equip children and young people for academic success and overall wellbeing as they transition to secondary school.

The statistics below indicate a remarkable alignment between families and schools regarding the identified issues. In most cases, both parties recognise similar concerns. However, intriguing differences emerge in specific areas.

##### **Critical reasons for referral:**

- Transition to high school: 95% (Referrer); 95% (Family)
- Engagement with school: 22% (Referrer); 44% (Family)
- Increasing confidence and self-esteem: 67% (Referrer); 68% (Family)
- Making and maintaining friendships: 65% (Referrer); 56% (Family)
- Improving relationships: 41% (Referrer); 37% (Family)
- Understanding thoughts and emotions: 66% (Referrer); 74% (Family)

##### **Ongoing development and progress:**

Focused timeline of support: The new timeline, set in place from January 2024, is one calendar year of support for P7s from January to December of S1. This will ensure a more streamlined referral process, where we will only take referrals at set times of the year and can be more specific with schools and referrers about capacity. It will also allow our team to focus more on the transition, with the P7 support working on building a trusting relationship, starting to explore anxieties around high school and preparing for challenges and opportunities at high school. We will continue to offer summer support, focusing on getting young people together to make friendships before high school.

##### **Continue to raise awareness of issues affecting children and young people as they move to secondary school:**

As we move forward, it's crucial to continue to support those children and young people being referred for additional support, across Edinburgh, East Lothian and Midlothian, as evidence continues to highlight concerning trends of poverty amongst families with school-aged children and a lack of accessible and/or free/affordable wellbeing support resources. With the Policy & Research Manager in post, we aim to continue to raise awareness of the issues affecting children and young people as they move from primary to secondary school with Education Scotland, the Scottish Government, MSPs, and other stakeholders. This will include building on our established contacts.

##### **Spaces**

To provide spaces for people to gather, collaborate, exchange ideas and improve wellbeing, both in person and remotely.

This year saw a significant change in Spaces, as People Know How moved out of 1 Waterfront Avenue in June 2023, and officially changed our registered office address to Straits Meadow, 61-63 London Road, Edinburgh EH7 6AA. Fundamentally the aim of spaces remains the same. However, given that we no longer manage buildings, the way we operationalise 'spaces' naturally changed, and the focus turned to the different community spaces where we are already present, in particular the schools and digital groups, and to reviewing how we can build on these relationships in line with research and community consultation. The focus for spaces will move substantially towards community consultation, pilot projects and expanding the use of All Aboard for community benefit.

## People Know How

### Report of the Trustees for the Year Ended 31 March 2024

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Charitable activities - continued**

##### **Hosting CAPE (Coalition Anti-Poverty in Edinburgh):**

CAPE (Collaboration Anti-Poverty Edinburgh) is a group of voluntary and community organisations, the Scottish Government, the City of Edinburgh Council, the University of Edinburgh and the business sector that have come together to support the End Poverty 2030 vision. We became involved with CAPE through a research piece we're doing with the University of Warwick and Turn2Us. We felt that CAPE aligns well with our Spaces strategy, so it has since evolved into undertaking this hosting role. People Know How 'co-host' CAPE alongside Turn2Us Edinburgh Trust, meaning that we undertake facilitative and administrative duties on behalf of members. We collaborate with Turn2Us Edinburgh Trust to drive CAPE forward in its formative years. Our role as co-hosts isn't to 'lead' necessarily but to look after the core 'back-office' functions for CAPE to do its best work; and to facilitate members. 2024 will see CAPE becoming more visible in Edinburgh and giving people a voice. Community led research with Warwick University and Turn2Us is due to start in the next financial year, April 2024.

##### **Tynecastle Development:**

Initial discussions around the Tynecastle development started in 2022, and discussions and planning progressed near the end of 2023 and early 2024. The time scale spans to September 2026, when the Tynecastle development is due to be completed, within which we will have office space. This will enable us to increase our presence within the Gorgie-Dalry area and will be a similar arrangement to the one we have at Straits Meadow. The indoor and outdoor space will be a "community space" and we look forward to consulting with local people, organisations and the wider community on its use.

##### **All Aboard Community Space:**

All Aboard is a canal boat run by People Know How in collaboration with Polwarth Parish Church. The boat hosts unique trips on Edinburgh's Union Canal for community groups and organisations to improve wellbeing, socialise and discover new experiences while surrounded by nature in the heart of the city.

After making its first trip back in May 2021, two and half years later, it's made over **200 trips, totalling 1000 hours!** Such a significant milestone means we've enjoyed learning about and showcasing many inspiring community groups and charities that support Edinburgh and the Lothians. All Aboard has become a welcoming space for so many across the city, and everyone involved with the project has helped bring this to life, from our dedicated team of fifteen volunteers, to the community groups themselves. Trips vary from providing a warm space for people to meet, socialise and enjoy a warm drink whilst enjoying the views, to planned helmsman training, to school trips for young children excited to experience travelling on a boat in the heart of the city.

**Volunteering with All Aboard** is a unique opportunity, providing a chance to learn skills essential to life on the water. On top of this, volunteers interact and learn from guests from different community groups, furthering their network and expanding their volunteering horizons. The support volunteers provide has led to some of our favourite memories over the last two and half years, including:

- o A unique collaboration in July 2023, when we hosted Borscht Voyage, a fundraiser for those affected by flooding in the Kherson region of Ukraine. This celebration of culture harkens back to the original consultation in 2019 and what we set out to achieve and is something we know will remain core in the future of All Aboard.
- o In August 2023, a Local Edinburgh charity 'Forget Me Notes.' brought their best singing voices to All Aboard, treating their volunteers to a fun-filled afternoon exploring the Union Canal and celebrating their achievements.

**New horizons:** Our work has been commended by parliamentarians as "inspiring" and featured by Songs of Praise, STV News, and BBC Scotland. There's never been a better time to cheer for a great project committed to giving back to the city. We look forward to welcoming new and familiar faces onto All Aboard to make more memories for everyone.

##### **VIPs (volunteers, interns, placements)**

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

We call our volunteers, interns and placement students VIPs. This is because they're indispensable to our services supporting the community. Everyone is welcome to apply, no matter their age or background. Whatever role they take, we can guarantee they will make new friends, gain new experiences, and feel part of something bigger.



## People Know How

### Report of the Trustees for the Year Ended 31 March 2024

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Charitable activities - continued**

In April 2023, we welcomed back our VIP Manager from maternity leave, and set about planning and writing a new VIP Strategy to outline our plans for VIPs for the next five years, 2023 to 2028. The aim included incorporating feedback from VIPs using three different activities.

The workshop in June was offered to all the current VIPs at the time and staff who had progressed from VIP to staff member. In total 4 volunteers, 2 placement students and 1 staff member (previously an intern with People Know How) attended the workshop and was facilitated by the VIP Manager and VIP Coordinator. The workshop was set up as a SWOT analysis asking attendees to consider the following themes: support, reliability, communication and satisfaction.

The second method for gathering input from VIPs and staff was a survey mirroring the workshop set-up. The survey was sent out via Microsoft Forms and asked VIPs and staff to comment on the strengths, weaknesses, opportunities and threats across the same themes as the workshop.

The final input from VIPs and staff directly asking for thoughts on the VIP Strategy was a focus group. The focus group was designed and run by 2 interns doing their internship with People Know How. The idea behind having VIPs design and run the focus group was that participants would feel more open to sharing their experiences and ideas without members of the VIP management team running the session. The focus group consisted of 8 VIPs and 2 staff members who were previously VIPs, who were asked as representatives from each of the current roles we offer to VIPs.

In December 2023, we introduced our VIP satisfaction survey which will be rolled out in June and December every year. Due to a high turnover of VIPs due to internships and placements, we felt that a biannual survey would allow us to capture the most feedback with the best range of VIPs. We ask our VIPs about their overall experience as a VIP, how valued they feel, and how useful the training is. Thirty of our VIPs completed the survey and 90% rated their overall experience as either a 4 or 5 out of 5.

##### **Illustrating the success of our approach:**

- Since April 2023 we have recruited and inducted 28 new Volunteers, 6 new Interns and 11 new Placement Students, a total of 45 new VIPs. The total number of VIPs involved with People Know How was 79, meaning that 34 VIPs have been with People Know How for over 1 year and around half of them over 2 years.
- VIPs completed a total of 6,428 hours at People Know How. With a breakdown of 1,750 Volunteer hours, 3,614 Placement hours and 1,064 Internship hours.
- The VIP survey for leavers, saw that 85.7% of VIPs highlighted that they felt supported in their time with us, 92.8% felt recognised by staff for their role, and 78.5% felt the communication was clear. We also received useful feedback on things VIPs enjoy and others we can improve on.
- Positive Transitions welcomed 11 students: 6 Art Therapy students, 2 Drama Therapy students, and 3 Social Work students
- In May 2023, the British Red Cross provided our VIPs with an adult First Aid workshop and we got such great feedback we asked them to run it in January 2024. The VIPs said it was useful and were glad they came.
- In December 2023, we hosted a 'VIP Christmas get together' on the All Aboard canal boat and around 8-10 VIPs joined this event. This is the second time running the event, and we always get great feedback!
- In February 2024, our befriending project started with Tollcross Primary School, aiming to help young people build friendships and develop new hobbies and interests. Every Friday, the young people and befrienders try different activities throughout Edinburgh.
- And in October 2023, our VIP Coordinator moved to Acting VIP Officer for her new title to be 'VIP Officer' from April 2024, taking over full responsibility for managing the daily operations involving our VIPs.

**Communications & Digital** - Our Communications & Digital department supports People Know How across the organisation. Our Communications & Digital Manager manages our Digital Support Technician and Communications Coordinator, who was recruited in May 2023. This year Communications oversaw the organisation of our series of four events marking People Know How's tenth anniversary in venues including the Barracks (Robertson Trust) in Stirling, the Edinburgh City Chambers, Franklin Templeton Investment and the Scottish Parliament.

Digital played a large role in our office move in June and has continued to bolster our IT processes, upgrading the organisation's systems and implementing new cybersecurity measures. Alongside this, Communications has worked to grow our following, reputation, community fundraising and impact by showcasing our work through online and print. We have also continued our campaigning and appearances at events on the topic of digital inclusion and data poverty.

## **People Know How**

### **Report of the Trustees** **for the Year Ended 31 March 2024**

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Charitable activities - continued**

###### **In summary:**

- In February 2024, we were filmed as part of a Nominet Members' Hub video
- We are reviewing and bolstering our cybersecurity processes, with mandatory refreshers to be implemented in 2024
- We are promoting the helpline nationally, focusing on a different local authority each week and building up a national media contact database
- Plans are in place to focus on an arm of our Connectivity Now campaign, zero-rating essential service websites, in collaboration with the Policy & Research Manager
- We are embarking on a partnership project to support people in rural areas with the BT PSTN landline switchover
- Our new donation page went live in February 2024, with an embedded donate form, partnering with Scottish Children's Lottery and Give As You Live
- The build of the CRM is ongoing and roll out will start in May with Reconnect first.

**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 £775,698 from incoming resources and incurred £874,033 of expenditure. The net deficit totalled £98,335 (2023 surplus - £22,803).

##### **Reserves policy**

Reserves held by People Know How during the year, both unrestricted and restricted reserves, are mainly held as cash or cash equivalents. £39,943 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 £205,832 (2023 £229,830) and restricted reserves of £38,866 (2023 £113,203) were held at the year end, giving total reserves of £244,698 (2023 £343,033). 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 3 months operating costs and the board reviews reserve levels annually as part of the budget setting for the year ahead.

#### **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

Our Strategic Plan 2023 to 2027 has been published as detailed under Achievement and Performance.

#### **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 2024

#### **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.

##### **Isabel Garden - Trustee - Vice Chair**

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.

##### **Ray Scott - Trustee - Treasurer**

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.

##### **Dean Rougvie - Trustee**

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.

##### **Scott Anderson - Trustee (joined 27.11.2023)**

Scott is a software engineer and leader with over 10 years of experience at tech companies including Skyscanner, UserTesting and Smartsheet, building products that cater to all regardless of ability or skill. He is a keen Formula 1 fan, 3D printer enthusiast and has a strong interest in robotics, organising annual competitions and supporting others in the community. The initiatives of People Know How and its values, particularly People-Led, resonate deeply with his own personal and professional beliefs, and he is passionate about digital inclusion.

##### **Shona Clark - Trustee (joined 27.11.2023)**

Shona has worked in a variety of roles in the public and voluntary sectors. These roles have all involved leading strategic health and wellbeing programmes in urban and rural Scotland in partnership with national governing bodies, local authorities and voluntary sector organisations, aimed at increasing diversity in participation, with particular focus on ensuring equality of access through consultation and community empowerment. Shona is also a coach, trainer and Associate Lecturer, working with learners from diverse backgrounds across the UK. She is passionate about putting people at the heart of decisions that affect them.

##### **Lucy Russell - Trustee (joined 27.11.2023)**

Lucy has been an accredited Executive Coach since 2019, before which she held a number of roles in the non-profit sector, both in Scotland and internationally. It is one of Lucy's beliefs that, with the right support, people have the knowledge and creativity to discover their own solutions - an ethos that is very much aligned with People Know How's mission and approach.

## **People Know How**

### **Report of the Trustees** **for the Year Ended 31 March 2024**

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

David Dube - Trustee (joined 27.11.2023)

David is a Senior Policy and Strategy Advisor with 10+ years of professional experience working in various government roles in fast-paced environments. He has proven experience in writing for various purposes, including drafting and submitting, briefings, minutes, correspondence and legislation at different stages. Experience of developing innovative solutions to address international and domestic policy and programme challenges in areas of environment, climate change, biodiversity and niche tax related policies.

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.

Kayleigh Williams - Trustee - Vice Chair (resigned 27.11.2023)

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.

Murrin Wilding - Trustee (resigned 27.06.2023)

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.

Kirsty Low - Trustee - Treasurer (resigned 26.09.2023)

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 (resigned 26.09.2023)

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 (resigned 27.11.2023)

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 Amiqus, one of Scotland's most successful tech for good start-ups - all roles have been focused on helping people to realise their full potential.

#### **Committee structure**

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

Finance, Audit & Fundraising Committee

People 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.

## **People Know How**

### **Report of the Trustees** **for the Year Ended 31 March 2024**

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Charity number**

SC043871

##### **Principal address**

Straits Meadow  
61-63 London Road  
Edinburgh  
EH7 6AA

##### **Trustees**

Fiona Hutchison (resigned 25.4.23)  
Karla Castro (resigned 26.9.23)  
Keith Dyer  
Kayleigh Williams (resigned 27.11.23)  
Kirsty Low (resigned 26.9.23)  
Elaine Burgess (resigned 27.11.23)  
Raymond S Scott  
Murrin Wilding (resigned 27.6.23)  
Isabel Garden  
Dean Rougvie  
Scott Anderson (appointed 27.11.23)  
Lucy Russell (appointed 27.11.23)  
Daniel Dube (appointed 27.11.23)  
Shona Clark (appointed 27.11.23)

##### **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.

**People Know How**

**Report of the Trustees**  
**for the Year Ended 31 March 2024**

Approved by order of the board of trustees on 13 August 2024 and signed on its behalf by:



Raymond S Scott - 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 2024 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 2024 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](http://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

13 August 2024

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 2024

	Notes	Unrestricted fund £	Restricted funds £	2024 Total funds £	2023 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	3	35,831	21,587	57,418	113,475
<b>Charitable activities</b>					
Positive Transitions	6	10,636	255,267	265,903	259,366
Reconnect		-	325,914	325,914	249,326
All Aboard		-	19,482	19,482	39,842
Other Charitable Activities		91,992	-	91,992	104,841
Other trading activities	4	468	3,381	3,849	9,890
Investment income	5	3,042	-	3,042	1,466
Other income	7	8,098	-	8,098	4,000
<b>Total</b>		<u>150,067</u>	<u>625,631</u>	<u>775,698</u>	<u>782,206</u>
<b>EXPENDITURE ON</b>					
Raising funds	8	65,087	-	65,087	40,926
<b>Charitable activities</b>					
Positive Transitions	9	-	356,096	356,096	350,018
Reconnect		-	329,999	329,999	255,693
Restricted		-	1,650	1,650	1,650
All Aboard		-	58,859	58,859	51,526
Computer Delivery		-	-	-	10,430
Other Charitable Activities		52,476	-	52,476	35,574
Other		9,866	-	9,866	13,586
<b>Total</b>		<u>127,429</u>	<u>746,604</u>	<u>874,033</u>	<u>759,403</u>
<b>NET INCOME/(EXPENDITURE)</b>		22,638	(120,973)	(98,335)	22,803
<b>Transfers between funds</b>	19	(46,636)	46,636	-	-
<b>Net movement in funds</b>		(23,998)	(74,337)	(98,335)	22,803
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		229,830	113,203	343,033	320,230
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>205,832</u>	<u>38,866</u>	<u>244,698</u>	<u>343,033</u>

The notes form part of these financial statements

## People Know How

### Statement of Financial Position 31 March 2024

	Notes	Unrestricted fund £	Restricted funds £	2024 Total funds £	2023 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	15	4,159	39,943	44,102	44,944
<b>CURRENT ASSETS</b>					
Debtors	16	8,276	12,167	20,443	82,154
Cash at bank		232,662	25,010	257,672	263,195
		<u>240,938</u>	<u>37,177</u>	<u>278,115</u>	<u>345,349</u>
<b>CREDITORS</b>					
Amounts falling due within one year	17	(39,265)	(38,254)	(77,519)	(47,260)
<b>NET CURRENT ASSETS</b>		<u>201,673</u>	<u>(1,077)</u>	<u>200,596</u>	<u>298,089</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>205,832</u>	<u>38,866</u>	<u>244,698</u>	<u>343,033</u>
<b>NET ASSETS</b>		<u>205,832</u>	<u>38,866</u>	<u>244,698</u>	<u>343,033</u>
<b>FUNDS</b>	19				
Unrestricted funds:					
General fund				205,832	229,830
Restricted funds:					
All Aboard				36,211	57,751
Reconnect				48	-
Positive Transitions				907	52,102
Restricted Funds				1,700	3,350
				<u>38,866</u>	<u>113,203</u>
<b>TOTAL FUNDS</b>				<u>244,698</u>	<u>343,033</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 13 August 2024 and were signed on its behalf by:



Raymond S Scott - Trustee

## **People Know How**

### **Statement of Cash Flows** **for the Year Ended 31 March 2024**

	Notes	2024 £	2023 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	(640)	(54,661)
Interest paid		(30)	(67)
Net cash used in operating activities		<u>(670)</u>	<u>(54,728)</u>
<b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets		(7,895)	-
Interest received		3,042	1,466
Net cash (used in)/provided by investing activities		<u>(4,853)</u>	<u>1,466</u>
<b>Change in cash and cash equivalents in the reporting period</b>			
		(5,523)	(53,262)
<b>Cash and cash equivalents at the beginning of the reporting period</b>			
		<u>263,195</u>	<u>316,457</u>
<b>Cash and cash equivalents at the end of the reporting period</b>			
		<u><u>257,672</u></u>	<u><u>263,195</u></u>

The notes form part of these financial statements

## People Know How

### Notes to the Statement of Cash Flows for the Year Ended 31 March 2024

#### 1. RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2024	2023
	£	£
<b>Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)</b>	(98,335)	22,803
<b>Adjustments for:</b>		
Depreciation charges	8,738	7,641
Interest received	(3,042)	(1,466)
Interest paid	30	67
Decrease in stocks	-	5,385
Decrease/(increase) in debtors	61,711	(32,282)
Increase/(decrease) in creditors	30,258	(56,809)
<b>Net cash used in operations</b>	<u>(640)</u>	<u>(54,661)</u>

#### 2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.23	Cash flow	At 31.3.24
	£	£	£
<b>Net cash</b>			
Cash at bank	263,195	(5,523)	257,672
	<u>263,195</u>	<u>(5,523)</u>	<u>257,672</u>
<b>Total</b>	<u>263,195</u>	<u>(5,523)</u>	<u>257,672</u>

**Notes to the Financial Statements**  
**for the Year Ended 31 March 2024**

**1. STATUTORY INFORMATION**

People Know How is a Scottish Charitable Incorporated Organisation (SCIO) and is registered in Scotland. The charity's registered number and registered office can be found in the Reference and Administration Details section of the Report of the Trustees.

The presentation currency of the financial statements is the Pound Sterling (£).

**2. 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.

**Critical accounting judgements and key sources of estimation uncertainty**

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

The following judgements or estimation uncertainties have a significant effect on amounts recognised in the financial statements:-

**Critical Judgements**

**Depreciation**

Depreciation is calculated to fully write off the cost of assets over their estimated useful life. The Trustees estimate the useful life of each asset. Details of the depreciation charge in the period is in note 15.

**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.

**Grants Received (including Government Grants)**

Income from Government and other grants is recognised when the charity is entitled to the funds, and any conditions attached to the grants have been met, it is probable that the income will be received, and the amounts can be measured reliably and is not deferred.

**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 costing more than £250 are capitalised and carried at cost. Depreciation is calculated to write down the cost, less estimated residual value, of all tangible fixed assets over their expected useful lives. The rates applied are:

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2024**

**2. ACCOUNTING POLICIES - continued**

**Tangible fixed assets**

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

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying amount of the asset, and is recognised in net income/(expenditure) for the year.

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered and impairment loss.

**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.

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.

## People Know How

### Notes to the Financial Statements - continued for the Year Ended 31 March 2024

#### 3. DONATIONS AND LEGACIES

	2024	2023
	£	£
Donations	56,650	113,475
Other income	768	-
	<u>57,418</u>	<u>113,475</u>

Donations include:

	2024	2023
	£	£
Edinburgh Palette	1,400	40,866
Social Work Placement Fees	-	23,648
Rent (premises provided rent free)	26,000	34,000
General Fundraising	17,700	5,002
Polwarth Church	12,318	9,959
<b>Total</b>	<b>57,418</b>	<b>113,475</b>

#### 4. OTHER TRADING ACTIVITIES

	2024	2023
	£	£
Fundraising	<u>3,849</u>	<u>9,890</u>

#### 5. INVESTMENT INCOME

	2024	2023
	£	£
Interest receivable - trading	<u>3,042</u>	<u>1,466</u>

#### 6. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2024	2023
		£	£
The Robertson Trust	Positive Transitions	38,000	-
National Lottery - Community Fund	Positive Transitions	60,000	80,665
BBC Children in Need	Positive Transitions	25,000	25,722
City of Edinburgh Council	Positive Transitions	33,190	40,647
Other grants awarded	Positive Transitions	17,200	2,000
East Lothian Council	Positive Transitions	-	3,580
Government Grants	Positive Transitions	5,202	6,089
NHS Tenders - Health Improvement Fund	Positive Transitions	41,975	66,663
Henry Smith	Positive Transitions	34,700	34,000
Social Work Placement	Positive Transitions	10,636	-
Good Things Foundation	Reconnect	11,250	13,250
City of Edinburgh Council	Reconnect	25,000	1,618
Other grants awarded	Reconnect	31,076	41,030
East Lothian Council	Reconnect	10,000	10,000
Government Grants	Reconnect	-	53,680
SCVO - Scottish Government Connecting Scotland	Reconnect	152,958	94,748
UK Shared Prosperity Fund	Reconnect	60,000	25,000
People for Places	Reconnect	-	10,000
Carried forward		<u>556,187</u>	<u>508,692</u>

## People Know How

### Notes to the Financial Statements - continued for the Year Ended 31 March 2024

#### 6. INCOME FROM CHARITABLE ACTIVITIES - continued

		2024	2023
		£	£
Brought forward		556,187	508,692
Digital Lifelines	Reconnect	35,630	-
National Lottery -			
Community Fund	All Aboard	-	13,842
BBC Children in Need	All Aboard	-	15,000
City of Edinburgh Council	All Aboard	19,482	9,000
Other grants awarded	All Aboard	-	2,000
The Corra Foundation	Other Charitable Activities	-	8,000
Other grants awarded	Other Charitable Activities	1,000	9,341
Catalyst for Impact Grant	Other Charitable Activities	80,000	62,500
Esme Fairburn	Other Charitable Activities	-	25,000
Social Work Placement	Other Charitable Activities	10,992	-
		<u>703,291</u>	<u>653,375</u>

#### 7. OTHER INCOME

	2024	2023
	£	£
Insurance receipts	<u>8,098</u>	<u>4,000</u>

#### 8. RAISING FUNDS

##### Raising donations and legacies

	2024	2023
	£	£
Staff costs	51,441	20,886
Sundries	295	-
Practice Educator Fees	5,391	7,660
Advertising	-	850
Consultancy fees	2,400	1,800
Support costs	5,560	9,730
	<u>65,087</u>	<u>40,926</u>

#### 9. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs (see note 10)	Totals
	£	£	£
Positive Transitions	192,513	163,583	356,096
Reconnect	110,870	219,129	329,999
Restricted	-	1,650	1,650
All Aboard	13,274	45,585	58,859
Other Charitable Activities	-	52,476	52,476
	<u>316,657</u>	<u>482,423</u>	<u>799,080</u>



## People Know How

### Notes to the Financial Statements - continued for the Year Ended 31 March 2024

#### 10. SUPPORT COSTS

	Staff costs £	Premises £	Governance costs £	Totals £
Raising donations and legacies	1,509	4,051	-	5,560
Other resources expended	-	-	9,866	9,866
Positive Transitions	135,112	28,471	-	163,583
Reconnect	178,921	40,208	-	219,129
Restricted	-	1,650	-	1,650
All Aboard	45,585	-	-	45,585
Other Charitable Activities	42,100	10,376	-	52,476
	<u>403,227</u>	<u>84,756</u>	<u>9,866</u>	<u>497,849</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.

#### 11. AUDITORS' REMUNERATION

	2024 £	2023 £
Fees payable to the charity's auditors for the audit of the charity's financial statements	5,076	3,978
Other non-audit services	4,734	9,510
	<u>9,810</u>	<u>13,488</u>

#### 12. TRUSTEES' REMUNERATION AND BENEFITS

The Trustees receive no remuneration for their services.

##### Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

#### 13. STAFF COSTS

	2024 £	2023 £
Wages and salaries	618,638	529,625
Social security costs	51,414	42,461
Other pension costs	20,563	14,312
	<u>690,615</u>	<u>586,398</u>

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

	2024	2023
Trading Activities	2	2
Charitable Activities	16	15
Support staff	7	7
	<u>25</u>	<u>24</u>

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

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

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2024**

**14. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	102,681	10,794	113,475
<b>Charitable activities</b>			
Positive Transitions	-	259,366	259,366
Reconnect	-	249,326	249,326
All Aboard	-	39,842	39,842
Other Charitable Activities	104,841	-	104,841
Other trading activities	9,890	-	9,890
Investment income	1,466	-	1,466
Other income	4,000	-	4,000
<b>Total</b>	<u>222,878</u>	<u>559,328</u>	<u>782,206</u>
<b>EXPENDITURE ON</b>			
Raising funds	40,926	-	40,926
<b>Charitable activities</b>			
Positive Transitions	-	350,018	350,018
Reconnect	-	255,693	255,693
Restricted	-	1,650	1,650
All Aboard	-	51,526	51,526
Computer Delivery	-	10,430	10,430
Other Charitable Activities	35,574	-	35,574
Other	13,586	-	13,586
<b>Total</b>	<u>90,086</u>	<u>669,317</u>	<u>759,403</u>
<b>NET INCOME/(EXPENDITURE)</b>	132,792	(109,989)	22,803
<b>Transfers between funds</b>	(13,394)	13,394	-
<b>Net movement in funds</b>	119,398	(96,595)	22,803
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	110,432	209,798	320,230
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>229,830</u></u>	<u><u>113,203</u></u>	<u><u>343,033</u></u>

## People Know How

### Notes to the Financial Statements - continued for the Year Ended 31 March 2024

#### 15. TANGIBLE FIXED ASSETS

	Plant and machinery £	Computer equipment £	Totals £
<b>COST</b>			
At 1 April 2023	45,860	10,356	56,216
Additions	-	7,895	7,895
At 31 March 2024	<u>45,860</u>	<u>18,251</u>	<u>64,111</u>
<b>DEPRECIATION</b>			
At 1 April 2023	7,854	3,418	11,272
Charge for year	3,800	4,937	8,737
At 31 March 2024	<u>11,654</u>	<u>8,355</u>	<u>20,009</u>
<b>NET BOOK VALUE</b>			
At 31 March 2024	<u>34,206</u>	<u>9,896</u>	<u>44,102</u>
At 31 March 2023	<u>38,006</u>	<u>6,938</u>	<u>44,944</u>

People Know How own a canal boat with Polwarth Church.

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

	2024 £	2023 £
Trade debtors	18,993	28,731
Accrued income	1,450	53,423
	<u>20,443</u>	<u>82,154</u>

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

	2024 £	2023 £
Trade creditors	3,185	1,083
Social security and other taxes	10,286	-
Other creditors	919	1,441
Accrued expenses	15,768	24,346
Deferred income	47,361	20,390
	<u>77,519</u>	<u>47,260</u>

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

	2024 £	2023 £
Deferred income brought forward	20,390	84,003
Charitable Activity Income released during year	(20,390)	(84,003)
Charitable Activity Income deferred at year end	<u>47,361</u>	<u>20,390</u>
Deferred income carried forward	<u>47,361</u>	<u>20,390</u>

## People Know How

### Notes to the Financial Statements - continued for the Year Ended 31 March 2024

#### 18. LEASING AGREEMENTS

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

	2024	2023
	£	£
Within one year	3,555	3,753
Between one and five years	1,611	5,283
	<u>5,166</u>	<u>9,036</u>

#### 19. MOVEMENT IN FUNDS

	At 1.4.23	Net movement in funds	Transfers between funds	At 31.3.24
	£	£	£	£
<b>Unrestricted funds</b>				
General fund	229,830	22,638	(46,636)	205,832
<b>Restricted funds</b>				
All Aboard	57,751	(21,540)	-	36,211
Reconnect	-	(2,952)	3,000	48
Positive Transitions	52,102	(94,831)	43,636	907
Restricted Funds	3,350	(1,650)	-	1,700
	<u>113,203</u>	<u>(120,973)</u>	<u>46,636</u>	<u>38,866</u>
<b>TOTAL FUNDS</b>	<u>343,033</u>	<u>(98,335)</u>	<u>-</u>	<u>244,698</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	150,067	(127,429)	22,638
<b>Restricted funds</b>			
All Aboard	37,319	(58,859)	(21,540)
Reconnect	327,047	(329,999)	(2,952)
Positive Transitions	261,265	(356,096)	(94,831)
Restricted Funds	-	(1,650)	(1,650)
	<u>625,631</u>	<u>(746,604)</u>	<u>(120,973)</u>
<b>TOTAL FUNDS</b>	<u>775,698</u>	<u>(874,033)</u>	<u>(98,335)</u>

## People Know How

### Notes to the Financial Statements - continued for the Year Ended 31 March 2024

#### 19. MOVEMENT IN FUNDS - continued

##### Comparatives for movement in funds

	At 1.4.22 £	Net movement in funds £	Transfers between funds £	At 31.3.23 £
<b>Unrestricted funds</b>				
General fund	110,432	132,792	(13,394)	229,830
<b>Restricted funds</b>				
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>
<b>TOTAL FUNDS</b>	<u>320,230</u>	<u>22,803</u>	<u>-</u>	<u>343,033</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	222,878	(90,086)	132,792
<b>Restricted funds</b>			
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>
<b>TOTAL FUNDS</b>	<u>782,206</u>	<u>(759,403)</u>	<u>22,803</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: The funding for this project has been used to purchase the canal boat which is jointly owned with Polwarth Church. Funding for this project is being used to host day trips to support Positive Transitions.

Reconnect: Funding for this project has come mainly from grants from the SCVO, UK Shared Prosperity Fund, Digital Lifelines, East Lothian Council, Good Things Foundation and the City of Edinburgh Council.

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

## People Know How

### Notes to the Financial Statements - continued for the Year Ended 31 March 2024

#### 19. MOVEMENT IN FUNDS - continued

##### Transfers between funds

£46,636 was transferred from general reserves to help support projects during the year. This is split as:

	£
Positive Transitions	43,636
Reconnect	3,000

#### 20. RELATED PARTY DISCLOSURES

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

- EVOC, £490
- Befriending Networks, £110

A grant was received during the year of £400 from EVOC.

#### 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	19,482
Donations	5,518
Polwarth Parish Church contributions	<u>12,318</u>
Total income during year	37,318
Wages	41,023
Social Security	3,214
Pensions	1,348
All Aboard running costs	9,473
Depreciation of canal boat	<u>3,801</u>
Total expenses during year	58,859
Deficit for Year	(21,541)
Funds brought forward	<u>57,752</u>
Funds carried forward	36,211
Represented by:	£
Canal boat net book value	34,206
Accrued income	2,005
Bank Account	<u>-</u>
	36,211
Funds carried forward, excluding the canal boat, are £2,005 This is made up as follows:	
Polwarth Church funds to carry forward	2,296
People Know How funding due	(7,791)
Contingency Fund for eventual disposal of the canal boat	<u>7,500</u>
	2,005

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%).