

**Report of the Trustees and**  
**Unaudited Financial Statements for the Period 1 April 2024 to 28 February 2026**  
**for**  
**People Know How**

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

**People Know How**

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**for the Period 1 April 2024 to 28 February 2026**

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## **People Know How**

### **Report of the Trustees** **for the Period 1 April 2024 to 28 February 2026**

The trustees present their report with the financial statements of the charity for the period 1 April 2024 to 28 February 2026. 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 Period 1 April 2024 to 28 February 2026**

#### **ACHIEVEMENTS 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.

##### **Closure and Passing the Baton**

Due to drastic shifts across the fundraising landscape in Scotland, People Know How (PKH) had to take the difficult decision to begin a managed closure process. Sadly, this included redundancies for all members of our staff team before the end of December 2024.

Founded in Edinburgh in 2012, PKH has spent thirteen years working alongside individuals, families and communities to build connection, confidence and opportunity. Our work has always been relational at its heart. Whether through befriending, school transitions support, digital inclusion, canal-based community engagement or student placements, we sought to create spaces where people could grow, belong and flourish.

As we bring our formal operations to an end, this report reflects on our journey, our learning and the legacy we intentionally pass forward. Closure is not a withdrawal, but a planned and values driven transition; a baton passing of people, ideas and purpose into new hands.

##### **Our Journey and Impact**

Across more than a decade, PKH developed a distinctive approach shaped by three core strands:

- Practice, rooted in lived experience and community voice
- Volunteering and student placements, which formed the backbone of our delivery
- Research and learning, strengthened through close partnerships with universities

More than 600 volunteers, interns and placement students contributed over 115,000 hours to our projects. Their commitment helped deliver Positive Transitions, Reconnect, All Aboard, the Social Innovation Academy and multiple community spaces across Edinburgh. Their reflections, shared in our "Looking Back & Leaving a Legacy" series, showing how PKH shaped confidence, careers and community identity.

Like many charities and community groups, PKH also played a significant role in responding to the COVID-19 pandemic. We operated the Connecting Scotland digital support line; collected, refurbished and distributed over 5,000 devices; and supported hundreds of children and families remotely through online sessions and mailed resources during the pandemic.

Our partnership-based approach enabled us to reach thousands of people:

- Over 12,500 individuals supported to become digitally included
- Over 4,000 children supported during school transitions
- Dozens of organisations engaged in collaborative projects, research and policy work

Doctoral research undertaken in partnership with PKH deepened our evidence base and captured insights into relational practice that will continue to influence the sector long after PKH closes.

##### **Why We Closed**

After thirteen years of impact and in the context of a dramatically changed funding environment, and the wider sustainability challenges facing the sector; the Board of Trustees made the difficult but responsible decision to close PKH. This decision was handled transparently and with care for those we serve, partner with and employ, including our 24 inspirational and committed staff.

## **People Know How**

### **Report of the Trustees** **for the Period 1 April 2024 to 28 February 2026**

Closure does not diminish what has been achieved; rather, it sharpens our focus on ensuring that the work continues in new places and with new leadership.

#### **Legacy, Transition and "Passing the Baton"**

A central feature of our closure process has been the intentional handover of key elements of our work. On 16 June 2025, we held our Passing the Baton event at Norton Park Conference Centre, bringing together partners, volunteers, colleagues and supporters to celebrate PKH's legacy and formally pass forward aspects of our mission.

At this event, and through subsequent agreements, we transferred:

- £35,000 to Children First enabling them to further develop their school transitions work
- the canal boat All Aboard to Polwarth Parish Church, along with the committed group of volunteers ensuring continuity of the canal based community project.
- £34,406 to the Edinburgh Voluntary Organisations Council (EVOC) to drive the development of digital inclusion work strategically across Edinburgh.
- The remaining six year rent free lease on our Straits Meadow office, to EVOC providing a secure base to operate from.

These decisions reflect our belief that legacy is not just about what has been achieved, but about ensuring that our values and ethos continue to thrive in capable hands.

#### **Gratitude, Hope and Looking Forward**

We extend our deepest thanks to the staff, trustees, volunteers, students, partners, funders and participants who shaped PKH over thirteen years. You created the connections, breakthroughs and quiet moments of courage that will continue to ripple outward.

At our Passing the Baton event, we also looked ahead. In the closing speech, Glenn Liddall founder of People Know How reflected on the next 15 years. A future defined by deeper digital integration, rising inequality, climate change pressures, demographic changes and the need for ever stronger collaborations across the third sector. These themes reaffirm the belief that guided PKH from the beginning: that people and relationships remain at the heart of meaningful social change.

PKH as an organisation is concluding, but the ethos it cultivated: relational, inclusive, courageous and community-led; remains very much alive. It lives on in the organisations receiving the baton, in the people who will continue the work and in the communities strengthened through our shared journey.

## **FINANCIAL REVIEW**

### **Financial position**

During the year People Know How received £595,958 from incoming resources and incurred £840,656 of expenditure. The net deficit totalled £244,698 (2024 deficit £98,335).

### **Reserves policy**

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

Unrestricted reserves of £Nil (2024 £205,832) and restricted reserves of £Nil (2024 £38,866) were held at the year end, giving total reserves of £Nil (2024 £244,698).

The Trustees completed the orderly wind-up of the Charity's operations. All remaining charitable projects were brought to a structured conclusion, and operational expenses were phased out. Following the settlement of all outstanding liabilities, the remaining funds of £34,406 were transferred to Edinburgh Voluntary Organisations Council (EVOC) on 02/02/2026, as permitted by our governing document. Consequently, the Charity holds net assets of £nil at the period end, reflecting its fully dissolved financial status.

## **People Know How**

### **Report of the Trustees**

**for the Period 1 April 2024 to 28 February 2026**

## **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.

### **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. There were no resignations and no new trustees during the reporting period.

#### **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**

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**

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.

## **People Know How**

### **Report of the Trustees** **for the Period 1 April 2024 to 28 February 2026**

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

Lucy Russell - Trustee

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.

David Dube - Trustee

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.

#### **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. The Chief Executive was made redundant in December 2024. He was subsequently contracted on a day rate and managed and supported by a Legacy Group made up of three trustees.

#### **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

##### **Trustees**

Keith Dyer  
Raymond S Scott  
Isabel Garden  
Dean Rougvie  
Scott Anderson  
Lucy Russell  
Daniel Dube  
Shona Clark

##### **Independent Examiner**

Louise A Considine  
The Grant Considine Partnership  
Chartered Accountants  
46 High Street  
Banchory  
Aberdeenshire  
AB31 5SR

**People Know How**

**Report of the Trustees**  
**for the Period 1 April 2024 to 28 February 2026**

Approved by order of the board of trustees on 21 May 2026 and signed on its behalf by:

*Raymond Scott*

.....  
Raymond S Scott - Trustee

**Independent Examiner's Report to the Trustees of  
People Know How**

I report on the accounts for the period 1 April 2024 to 28 February 2026 set out on pages eight to twenty-two.

**Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under Section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

**Basis of the independent examiner's report**

My examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

**Independent examiner's statement**

In connection with my examination, no matter has come to my attention :

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
  - to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
  - to prepare accounts which accord with the accounting records and to comply with Regulation 8 of the 2006 Accounts Regulations

have not been met; or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Louise A Considine  
The Institute of Chartered Accountants of Scotland

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

Date: 21 May 2026

## People Know How

### Statement of Financial Activities for the Period 1 April 2024 to 28 February 2026

|                                    |       |                           |                          | Period<br>1.4.24<br>to<br>28.2.26<br>Total<br>funds<br>£ | Year Ended<br>31.3.24<br>Total<br>funds<br>£ |
|------------------------------------|-------|---------------------------|--------------------------|----------------------------------------------------------|----------------------------------------------|
|                                    | Notes | Unrestricted<br>fund<br>£ | Restricted<br>funds<br>£ |                                                          |                                              |
| <b>INCOME AND ENDOWMENTS FROM</b>  |       |                           |                          |                                                          |                                              |
| Donations and legacies             | 3     | 43,925                    | 12,674                   | 56,599                                                   | 57,418                                       |
| <b>Charitable activities</b>       | 6     |                           |                          |                                                          |                                              |
| Positive Transitions               |       | -                         | 172,981                  | 172,981                                                  | 265,903                                      |
| Reconnect                          |       | -                         | 288,571                  | 288,571                                                  | 325,914                                      |
| All Aboard                         |       | -                         | 12,000                   | 12,000                                                   | 19,482                                       |
| Other Charitable Activities        |       | 54,227                    | -                        | 54,227                                                   | 91,992                                       |
| Other trading activities           | 4     | 2,441                     | 5,000                    | 7,441                                                    | 3,849                                        |
| Investment income                  | 5     | 3,635                     | -                        | 3,635                                                    | 3,042                                        |
| Other income                       | 7     | 504                       | -                        | 504                                                      | 8,098                                        |
| <b>Total</b>                       |       | <u>104,732</u>            | <u>491,226</u>           | <u>595,958</u>                                           | <u>775,698</u>                               |
| <b>EXPENDITURE ON</b>              |       |                           |                          |                                                          |                                              |
| Raising funds                      | 8     | 23,922                    | 800                      | 24,722                                                   | 65,087                                       |
| <b>Charitable activities</b>       | 9     |                           |                          |                                                          |                                              |
| Positive Transitions               |       | -                         | 197,693                  | 197,693                                                  | 356,096                                      |
| Reconnect                          |       | -                         | 296,261                  | 296,261                                                  | 329,999                                      |
| Restricted                         |       | -                         | 1,700                    | 1,700                                                    | 1,650                                        |
| All Aboard                         |       | -                         | 67,084                   | 67,084                                                   | 58,859                                       |
| Other Charitable Activities        |       | 244,790                   | -                        | 244,790                                                  | 52,476                                       |
| Other                              |       | 8,406                     | -                        | 8,406                                                    | 9,866                                        |
| <b>Total</b>                       |       | <u>277,118</u>            | <u>563,538</u>           | <u>840,656</u>                                           | <u>874,033</u>                               |
| <b>NET INCOME/(EXPENDITURE)</b>    |       | (172,386)                 | (72,312)                 | (244,698)                                                | (98,335)                                     |
| Transfers between funds            | 19    | <u>(33,446)</u>           | <u>33,446</u>            | <u>-</u>                                                 | <u>-</u>                                     |
| <b>Net movement in funds</b>       |       | (205,832)                 | (38,866)                 | (244,698)                                                | (98,335)                                     |
| <b>RECONCILIATION OF FUNDS</b>     |       |                           |                          |                                                          |                                              |
| Total funds brought forward        |       | 205,832                   | 38,866                   | 244,698                                                  | 343,033                                      |
| <b>TOTAL FUNDS CARRIED FORWARD</b> |       | <u>-</u>                  | <u>-</u>                 | <u>-</u>                                                 | <u>244,698</u>                               |

The notes form part of these financial statements

**People Know How**

**Statement of Financial Position**  
**28 February 2026**

|                                                  | Notes | Unrestricted<br>fund<br>£ | Restricted<br>funds<br>£ | 2026<br>Total<br>funds<br>£ | 2024<br>Total<br>funds<br>£ |
|--------------------------------------------------|-------|---------------------------|--------------------------|-----------------------------|-----------------------------|
| <b>FIXED ASSETS</b>                              |       |                           |                          |                             |                             |
| Tangible assets                                  | 15    | -                         | -                        | -                           | 44,102                      |
| <b>CURRENT ASSETS</b>                            |       |                           |                          |                             |                             |
| Debtors                                          | 16    | -                         | -                        | -                           | 20,443                      |
| Cash at bank                                     |       | <u>-</u>                  | <u>-</u>                 | <u>-</u>                    | <u>257,672</u>              |
|                                                  |       | -                         | -                        | -                           | 278,115                     |
| <b>CREDITORS</b>                                 |       |                           |                          |                             |                             |
| Amounts falling due within one year              | 17    | -                         | -                        | -                           | (77,519)                    |
|                                                  |       | <u>-</u>                  | <u>-</u>                 | <u>-</u>                    | <u>-</u>                    |
| <b>NET CURRENT ASSETS</b>                        |       | <u>-</u>                  | <u>-</u>                 | <u>-</u>                    | <u>200,596</u>              |
| <b>TOTAL ASSETS LESS CURRENT<br/>LIABILITIES</b> |       | -                         | -                        | -                           | 244,698                     |
|                                                  |       | <u>-</u>                  | <u>-</u>                 | <u>-</u>                    | <u>-</u>                    |
| <b>NET ASSETS</b>                                |       | <u>-</u>                  | <u>-</u>                 | <u>-</u>                    | <u>244,698</u>              |
| <b>FUNDS</b>                                     | 19    |                           |                          |                             |                             |
| Unrestricted funds:                              |       |                           |                          |                             |                             |
| General fund                                     |       |                           |                          | -                           | 205,832                     |
| Restricted funds:                                |       |                           |                          |                             |                             |
| All Aboard                                       |       |                           |                          | -                           | 36,211                      |
| Reconnect                                        |       |                           |                          | -                           | 48                          |
| Positive Transitions                             |       |                           |                          | -                           | 907                         |
| Restricted Funds                                 |       |                           |                          | <u>-</u>                    | <u>1,700</u>                |
|                                                  |       |                           |                          | <u>-</u>                    | <u>38,866</u>               |
| <b>TOTAL FUNDS</b>                               |       |                           |                          | <u>-</u>                    | <u>244,698</u>              |

The financial statements were approved by the Board of Trustees and authorised for issue on 21 May 2026 and were signed on its behalf by:

*Raymond Scott*

.....  
Raymond S Scott - Trustee

**People Know How****Statement of Cash Flows**  
**for the Period 1 April 2024 to 28 February 2026**

|                                                                               | Notes | Period<br>1.4.24<br>to<br>28.2.26<br>£ | Year Ended<br>31.3.24<br>£ |
|-------------------------------------------------------------------------------|-------|----------------------------------------|----------------------------|
| <b>Cash flows from operating activities</b>                                   |       |                                        |                            |
| Cash generated from operations                                                | 1     | (293,351)                              | (641)                      |
| Interest paid                                                                 |       | <u>-</u>                               | <u>(30)</u>                |
| Net cash used in operating activities                                         |       | <u>(293,351)</u>                       | <u>(671)</u>               |
| <br><b>Cash flows from investing activities</b>                               |       |                                        |                            |
| Purchase of tangible fixed assets                                             |       | -                                      | (7,895)                    |
| Sale of tangible fixed assets                                                 |       | 32,044                                 | -                          |
| Interest received                                                             |       | <u>3,635</u>                           | <u>3,042</u>               |
| Net cash provided by/(used in) investing activities                           |       | <u>35,679</u>                          | <u>(4,853)</u>             |
| <br><b>Change in cash and cash equivalents in<br/>the reporting period</b>    |       | <u>(257,672)</u>                       | <u>(5,524)</u>             |
| <b>Cash and cash equivalents at the<br/>beginning of the reporting period</b> |       | <u>257,672</u>                         | <u>263,197</u>             |
| <br><b>Cash and cash equivalents at the end of<br/>the reporting period</b>   |       | <u><u>-</u></u>                        | <u><u>257,672</u></u>      |

The notes form part of these financial statements

**Notes to the Statement of Cash Flows**  
**for the Period 1 April 2024 to 28 February 2026**

**1. RECONCILIATION OF NET EXPENDITURE TO NET CASH FLOW FROM OPERATING ACTIVITIES**

|                                                                                                | Period<br>1.4.24<br>to<br>28.2.26<br>£ | Year Ended<br>31.3.24<br>£ |
|------------------------------------------------------------------------------------------------|----------------------------------------|----------------------------|
| <b>Net expenditure for the reporting period (as per the Statement of Financial Activities)</b> | (244,698)                              | (98,335)                   |
| <b>Adjustments for:</b>                                                                        |                                        |                            |
| Depreciation charges                                                                           | 12,058                                 | 8,738                      |
| Interest received                                                                              | (3,635)                                | (3,042)                    |
| Interest paid                                                                                  | -                                      | 30                         |
| Decrease in debtors                                                                            | 20,443                                 | 61,711                     |
| (Decrease)/increase in creditors                                                               | <u>(77,519)</u>                        | <u>30,257</u>              |
| <b>Net cash used in operations</b>                                                             | <u>(293,351)</u>                       | <u>(641)</u>               |

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

|                 | At 1.4.24<br>£ | Cash flow<br>£   | At 28.2.26<br>£ |
|-----------------|----------------|------------------|-----------------|
| <b>Net cash</b> |                |                  |                 |
| Cash at bank    | <u>257,672</u> | <u>(257,672)</u> | -               |
|                 | <u>257,672</u> | <u>(257,672)</u> | -               |
| <b>Total</b>    | <u>257,672</u> | <u>(257,672)</u> | -               |

## **People Know How**

### **Notes to the Financial Statements** **for the Period 1 April 2024 to 28 February 2026**

#### **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:

## **People Know How**

### **Notes to the Financial Statements - continued** **for the Period 1 April 2024 to 28 February 2026**

#### **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**

Due to difficulties securing funding, the trustees decided to start the process of winding up the charity. These accounts are not prepared on a going concern basis.

#### **3. DONATIONS AND LEGACIES**

|              | Period<br>1.4.24<br>to<br>28.2.26<br>£ | Year Ended<br>31.3.24<br>£ |
|--------------|----------------------------------------|----------------------------|
| Donations    | 56,599                                 | 56,650                     |
| Other income | -                                      | 768                        |
|              | <u>56,599</u>                          | <u>57,418</u>              |

Donations include:

|                   | 2026<br>£ | 2024<br>£ |
|-------------------|-----------|-----------|
| Edinburgh Palette | -         | 1,400     |

## **People Know How**

### **Notes to the Financial Statements - continued** **for the Period 1 April 2024 to 28 February 2026**

#### **3. DONATIONS AND LEGACIES - continued**

|                                    |               |               |
|------------------------------------|---------------|---------------|
| Rent (premises provided rent free) | 43,340        | 26,000        |
| General Fundraising                | 2,384         | 17,700        |
| Polwarth Church                    | 10,875        | 12,318        |
| <b>Total</b>                       | <b>56,599</b> | <b>57,418</b> |

#### **4. OTHER TRADING ACTIVITIES**

|                    | Period<br>1.4.24<br>to<br>28.2.26<br>£ | Year Ended<br>31.3.24<br>£ |
|--------------------|----------------------------------------|----------------------------|
| Fundraising        | 2,441                                  | 3,849                      |
| IT equipment sales | <u>5,000</u>                           | <u>-</u>                   |
|                    | <u>7,441</u>                           | <u>3,849</u>               |

#### **5. INVESTMENT INCOME**

|                               | Period<br>1.4.24<br>to<br>28.2.26<br>£ | Year Ended<br>31.3.24<br>£ |
|-------------------------------|----------------------------------------|----------------------------|
| Interest receivable - trading | <u>3,635</u>                           | <u>3,042</u>               |

#### **6. INCOME FROM CHARITABLE ACTIVITIES**

|                                                   |                                  | Period<br>1.4.24<br>to<br>28.2.26<br>£ | Year Ended<br>31.3.24<br>£ |
|---------------------------------------------------|----------------------------------|----------------------------------------|----------------------------|
| The Robertson Trust                               | Activity<br>Positive Transitions | 38,000                                 | 38,000                     |
| National Lottery -<br>Community Fund              | Positive Transitions             | 75,165                                 | 60,000                     |
| BBC Children in Need                              | Positive Transitions             | -                                      | 25,000                     |
| City of Edinburgh Council                         | Positive Transitions             | 52,500                                 | 33,190                     |
| Other grants awarded                              | Positive Transitions             | 7,316                                  | 17,200                     |
| Government Grants                                 | Positive Transitions             | -                                      | 5,202                      |
| NHS Tenders - Health<br>Improvement Fund          | Positive Transitions             | -                                      | 41,975                     |
| Henry Smith                                       | Positive Transitions             | -                                      | 34,700                     |
| Social Work Placement                             | Positive Transitions             | -                                      | 10,636                     |
| Good Things Foundation                            | Reconnect                        | 7,500                                  | 11,250                     |
| City of Edinburgh Council                         | Reconnect                        | -                                      | 25,000                     |
| Other grants awarded                              | Reconnect                        | 10,000                                 | 31,076                     |
| BT Digital Voice Programme                        | Reconnect                        | 6,500                                  | -                          |
| East Lothian Council                              | Reconnect                        | 2,166                                  | 10,000                     |
| SCVO - Scottish Government<br>Connecting Scotland | Reconnect                        | 118,855                                | 152,958                    |
| UK Shared Prosperity Fund                         | Reconnect                        | 63,750                                 | 60,000                     |
| Digital Lifelines                                 | Reconnect                        | 29,000                                 | 35,630                     |
| Scottish Power Foundation                         | Reconnect                        | <u>50,800</u>                          | <u>-</u>                   |
| Carried forward                                   |                                  | 461,552                                | 591,817                    |

## **People Know How**

### **Notes to the Financial Statements - continued** **for the Period 1 April 2024 to 28 February 2026**

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

|                           |                             | Period<br>1.4.24<br>to<br>28.2.26<br>£ | Year Ended<br>31.3.24<br>£ |
|---------------------------|-----------------------------|----------------------------------------|----------------------------|
| Brought forward           |                             | 461,552                                | 591,817                    |
| City of Edinburgh Council | All Aboard                  | 5,000                                  | 19,482                     |
| Edinburgh Airport         |                             |                                        |                            |
| Community                 | All Aboard                  | 7,000                                  | -                          |
| Other grants awarded      | Other Charitable Activities | -                                      | 1,000                      |
| Catalyst for Impact Grant | Other Charitable Activities | 33,000                                 | 80,000                     |
| Social Work Placement     | Other Charitable Activities | 1,520                                  | 10,992                     |
| CAPE Research             | Other Charitable Activities | 10,600                                 | -                          |
| Walter Scott (School Ed)  | Other Charitable Activities | 9,107                                  | -                          |
|                           |                             | <u>527,779</u>                         | <u>703,291</u>             |

#### **7. OTHER INCOME**

|                    |  | Period<br>1.4.24<br>to<br>28.2.26<br>£ | Year Ended<br>31.3.24<br>£ |
|--------------------|--|----------------------------------------|----------------------------|
| Insurance receipts |  | -                                      | 8,098                      |
| Access to Work     |  | 504                                    | -                          |
|                    |  | <u>504</u>                             | <u>8,098</u>               |

#### **8. RAISING FUNDS**

##### **Raising donations and legacies**

|                        |  | Period<br>1.4.24<br>to<br>28.2.26<br>£ | Year Ended<br>31.3.24<br>£ |
|------------------------|--|----------------------------------------|----------------------------|
| Staff costs            |  | 23,922                                 | 51,441                     |
| Sundries               |  | -                                      | 295                        |
| Practice Educator Fees |  | 800                                    | 5,391                      |
| Consultancy fees       |  | -                                      | 2,400                      |
| Support costs          |  | -                                      | 5,560                      |
|                        |  | <u>24,722</u>                          | <u>65,087</u>              |

## **People Know How**

### **Notes to the Financial Statements - continued** **for the Period 1 April 2024 to 28 February 2026**

#### **9. CHARITABLE ACTIVITIES COSTS**

|                             | Direct<br>Costs<br>£ | Support<br>costs (see<br>note 10)<br>£ | Totals<br>£    |
|-----------------------------|----------------------|----------------------------------------|----------------|
| Positive Transitions        | 76,381               | 121,312                                | 197,693        |
| Reconnect                   | 74,475               | 221,786                                | 296,261        |
| Restricted                  | -                    | 1,700                                  | 1,700          |
| All Aboard                  | 50,398               | 16,686                                 | 67,084         |
| Other Charitable Activities | <u>73,391</u>        | <u>171,399</u>                         | <u>244,790</u> |
|                             | <u>274,645</u>       | <u>532,883</u>                         | <u>807,528</u> |

On winding up of the charity the following donations were made prior to the period end:

|                                           |               |
|-------------------------------------------|---------------|
|                                           | £             |
| Children First                            | 30,000        |
| Edinburgh Remakery                        | 5,000         |
| Donated value of computer equipment       | 2,684         |
| Edinburgh Voluntary Organisations Council | <u>33,406</u> |
|                                           | <u>71,090</u> |

#### **10. SUPPORT COSTS**

|                             | Staff<br>costs<br>£ | Premises<br>£  | Governance<br>costs<br>£ | Totals<br>£    |
|-----------------------------|---------------------|----------------|--------------------------|----------------|
| Other resources expended    | -                   | -              | 8,406                    | 8,406          |
| Positive Transitions        | 106,308             | 15,004         | -                        | 121,312        |
| Reconnect                   | 191,174             | 30,612         | -                        | 221,786        |
| Restricted                  | -                   | 1,700          | -                        | 1,700          |
| All Aboard                  | 14,779              | 1,907          | -                        | 16,686         |
| Other Charitable Activities | <u>73,607</u>       | <u>97,792</u>  | <u>-</u>                 | <u>171,399</u> |
|                             | <u>385,868</u>      | <u>147,015</u> | <u>8,406</u>             | <u>541,289</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**

|                                                                                            | Period<br>1.4.24<br>to<br>28.2.26<br>£ | Year Ended<br>31.3.24<br>£ |
|--------------------------------------------------------------------------------------------|----------------------------------------|----------------------------|
| Fees payable to the charity's auditors for the audit of the charity's financial statements | -                                      | 5,076                      |
| Other non-audit services                                                                   | <u>7,728</u>                           | <u>4,734</u>               |

**Notes to the Financial Statements - continued**  
**for the Period 1 April 2024 to 28 February 2026**

**12. TRUSTEES' REMUNERATION AND BENEFITS**

The Trustees receive no remuneration for their services.

**Trustees' expenses**

There were no trustees' expenses paid for the period ended 28 February 2026 nor for the year ended 31 March 2024.

**13. STAFF COSTS**

|                       | Period<br>1.4.24<br>to<br>28.2.26<br>£ | Year Ended<br>31.3.24<br>£ |
|-----------------------|----------------------------------------|----------------------------|
| Wages and salaries    | 465,259                                | 618,638                    |
| Social security costs | 33,316                                 | 51,414                     |
| Other pension costs   | <u>19,746</u>                          | <u>20,563</u>              |
|                       | <u>518,321</u>                         | <u>690,615</u>             |

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

|                       | Period<br>1.4.24<br>to<br>28.2.26 | Year Ended<br>31.3.24 |
|-----------------------|-----------------------------------|-----------------------|
| Trading Activities    | 1                                 | 2                     |
| Charitable Activities | 13                                | 16                    |
| Support staff         | <u>6</u>                          | <u>7</u>              |
|                       | <u>20</u>                         | <u>25</u>             |

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

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

Salaries include redundancy pay of £32,002 to 13 employees.

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

|                                   | Unrestricted<br>fund<br>£ | Restricted<br>funds<br>£ | Total<br>funds<br>£ |
|-----------------------------------|---------------------------|--------------------------|---------------------|
| <b>INCOME AND ENDOWMENTS FROM</b> |                           |                          |                     |
| Donations and legacies            | 35,831                    | 21,587                   | 57,418              |
| <b>Charitable activities</b>      |                           |                          |                     |
| Positive Transitions              | 10,636                    | 255,267                  | 265,903             |
| Reconnect                         | -                         | 325,914                  | 325,914             |
| All Aboard                        | -                         | 19,482                   | 19,482              |
| Other Charitable Activities       | 91,992                    | -                        | 91,992              |
| Other trading activities          | 468                       | 3,381                    | 3,849               |
| Investment income                 | 3,042                     | -                        | 3,042               |
| Other income                      | <u>8,098</u>              | <u>-</u>                 | <u>8,098</u>        |
| <b>Total</b>                      | 150,067                   | 625,631                  | 775,698             |

**Notes to the Financial Statements - continued  
for the Period 1 April 2024 to 28 February 2026**

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

|                                    | Unrestricted<br>fund<br>£ | Restricted<br>funds<br>£ | Total<br>funds<br>£ |
|------------------------------------|---------------------------|--------------------------|---------------------|
| <b>EXPENDITURE ON</b>              |                           |                          |                     |
| Raising funds                      | 65,087                    | -                        | 65,087              |
| <b>Charitable activities</b>       |                           |                          |                     |
| Positive Transitions               | -                         | 356,096                  | 356,096             |
| Reconnect                          | -                         | 329,999                  | 329,999             |
| Restricted                         | -                         | 1,650                    | 1,650               |
| All Aboard                         | -                         | 58,859                   | 58,859              |
| Other Charitable Activities        | 52,476                    | -                        | 52,476              |
| Other                              | 9,866                     | -                        | 9,866               |
| <b>Total</b>                       | <b>127,429</b>            | <b>746,604</b>           | <b>874,033</b>      |
| <b>NET INCOME/(EXPENDITURE)</b>    | <b>22,638</b>             | <b>(120,973)</b>         | <b>(98,335)</b>     |
| <b>Transfers between funds</b>     | <b>(46,636)</b>           | <b>46,636</b>            | <b>-</b>            |
| <b>Net movement in funds</b>       | <b>(23,998)</b>           | <b>(74,337)</b>          | <b>(98,335)</b>     |
| <b>RECONCILIATION OF FUNDS</b>     |                           |                          |                     |
| Total funds brought forward        | 229,830                   | 113,203                  | 343,033             |
| <b>TOTAL FUNDS CARRIED FORWARD</b> | <b>205,832</b>            | <b>38,866</b>            | <b>244,698</b>      |

**15. TANGIBLE FIXED ASSETS**

|                        | Plant and<br>machinery<br>£ | Computer<br>equipment<br>£ | Totals<br>£ |
|------------------------|-----------------------------|----------------------------|-------------|
| <b>COST</b>            |                             |                            |             |
| At 1 April 2024        | 45,860                      | 18,251                     | 64,111      |
| Disposals              | (45,860)                    | (18,251)                   | (64,111)    |
| At 28 February 2026    | -                           | -                          | -           |
| <b>DEPRECIATION</b>    |                             |                            |             |
| At 1 April 2024        | 11,654                      | 8,355                      | 20,009      |
| Charge for year        | 4,846                       | 7,212                      | 12,058      |
| Eliminated on disposal | (16,500)                    | (15,567)                   | (32,067)    |
| At 28 February 2026    | -                           | -                          | -           |
| <b>NET BOOK VALUE</b>  |                             |                            |             |
| At 28 February 2026    | -                           | -                          | -           |
| At 31 March 2024       | 34,206                      | 9,896                      | 44,102      |

The assets of People Know How were disposed of prior to the period end. The canal boat which was jointly owned with Polwarth Church has now been transferred to the church in full.

## **People Know How**

### **Notes to the Financial Statements - continued** **for the Period 1 April 2024 to 28 February 2026**

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

|                | 2026     | 2024          |
|----------------|----------|---------------|
|                | £        | £             |
| Trade debtors  | -        | 18,993        |
| Accrued income | -        | 1,450         |
|                | <u>-</u> | <u>20,443</u> |

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

|                                 | 2026     | 2024          |
|---------------------------------|----------|---------------|
|                                 | £        | £             |
| Trade creditors                 | -        | 3,185         |
| Social security and other taxes | -        | 10,286        |
| Other creditors                 | -        | 919           |
| Accrued expenses                | -        | 15,768        |
| Deferred income                 | -        | 47,361        |
|                                 | <u>-</u> | <u>77,519</u> |

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

|                                                 | 2025     | 2024          |
|-------------------------------------------------|----------|---------------|
|                                                 | £        | £             |
| Deferred income brought forward                 | 47,361   | 20,390        |
| Charitable Activity Income released during year | (47,361) | (20,390)      |
| Charitable Activity Income deferred at year end | <u>0</u> | <u>47,361</u> |
| Deferred income carried forward                 | <u>0</u> | <u>47,361</u> |

#### **18. LEASING AGREEMENTS**

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

|                            | 2026     | 2024         |
|----------------------------|----------|--------------|
|                            | £        | £            |
| Within one year            | -        | 3,555        |
| Between one and five years | -        | 1,611        |
|                            | <u>-</u> | <u>5,166</u> |

## People Know How

### Notes to the Financial Statements - continued for the Period 1 April 2024 to 28 February 2026

#### 19. MOVEMENT IN FUNDS

|                           | At 1.4.24<br>£ | Net<br>movement<br>in funds<br>£ | Transfers<br>between<br>funds<br>£ | At<br>28.2.26<br>£ |
|---------------------------|----------------|----------------------------------|------------------------------------|--------------------|
| <b>Unrestricted funds</b> |                |                                  |                                    |                    |
| General fund              | 205,832        | (172,386)                        | (33,446)                           | -                  |
| <b>Restricted funds</b>   |                |                                  |                                    |                    |
| All Aboard                | 36,211         | (42,410)                         | 6,199                              | -                  |
| Reconnect                 | 48             | (2,690)                          | 2,642                              | -                  |
| Positive Transitions      | 907            | (25,512)                         | 24,605                             | -                  |
| Restricted Funds          | <u>1,700</u>   | <u>(1,700)</u>                   | <u>-</u>                           | <u>-</u>           |
|                           | <u>38,866</u>  | <u>(72,312)</u>                  | <u>33,446</u>                      | <u>-</u>           |
| <b>TOTAL FUNDS</b>        | <u>244,698</u> | <u>(244,698)</u>                 | <u>-</u>                           | <u>-</u>           |

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

|                           | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b> |                            |                            |                           |
| General fund              | 104,732                    | (277,118)                  | (172,386)                 |
| <b>Restricted funds</b>   |                            |                            |                           |
| All Aboard                | 24,674                     | (67,084)                   | (42,410)                  |
| Reconnect                 | 293,571                    | (296,261)                  | (2,690)                   |
| Positive Transitions      | 172,981                    | (198,493)                  | (25,512)                  |
| Restricted Funds          | <u>-</u>                   | <u>(1,700)</u>             | <u>(1,700)</u>            |
|                           | <u>491,226</u>             | <u>(563,538)</u>           | <u>(72,312)</u>           |
| <b>TOTAL FUNDS</b>        | <u>595,958</u>             | <u>(840,656)</u>           | <u>(244,698)</u>          |

#### Comparatives for movement in funds

|                           | At 1.4.23<br>£ | Net<br>movement<br>in funds<br>£ | Transfers<br>between<br>funds<br>£ | At<br>31.3.24<br>£ |
|---------------------------|----------------|----------------------------------|------------------------------------|--------------------|
| <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          | <u>3,350</u>   | <u>(1,650)</u>                   | <u>-</u>                           | <u>1,700</u>       |
|                           | <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>     |

## People Know How

### Notes to the Financial Statements - continued for the Period 1 April 2024 to 28 February 2026

#### 19. MOVEMENT IN FUNDS - continued

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

|                           | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| <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>           |

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 was used to purchase the canal boat which was jointly owned with Polwarth Church. Funding for this project is being used to host day trips to support Positive Transitions. People Know How's share of the canal boat has now been transferred to Polwarth Church.

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.

#### **Transfers between funds**

£33,446 was transferred from general reserves to help support projects during the year. This is split as:

|                       | £      |
|-----------------------|--------|
| All Aboard            | 6,199  |
| Reconnect             | 2,642  |
| Positive Transactions | 24,605 |

## **People Know How**

### **Notes to the Financial Statements - continued** **for the Period 1 April 2024 to 28 February 2026**

#### **20. RELATED PARTY DISCLOSURES**

Glenn Liddall, Chief Executive, is also a director/trustee of one other charity; Edinburgh Voluntary Organisations Council (EVOC). People Know How paid membership and training fees to EVOC of £35.

People Know How paid consultancy fees of £21,600 to Glenn Liddall, Chief Executive.

#### **21. ALL ABOARD**

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

|                                      |               |
|--------------------------------------|---------------|
|                                      | £             |
| Grants received                      | 12,000        |
| Donations                            | 1,800         |
| Polwarth Parish Church contributions | <u>10,875</u> |
| Total income during year             | 24,675        |
| Wages                                | 13,359        |
| Social Security                      | 942           |
| Pensions                             | 478           |
| All Aboard running costs             | 47,459        |
| Depreciation of canal boat           | <u>4,846</u>  |
| Total Expenses During the Year       | 67,085        |
| Deficit for Year                     | (42,410)      |
| Funds brought forward                | 36,211        |
| Transfer from general funds          | 6,199         |
| Funds carried forward                | -             |

People Know How's share of ownership of the canal boat was transferred to Polwarth Church prior to the period end.

**People Know How****Detailed Statement of Financial Activities**  
**for the Period 1 April 2024 to 28 February 2026**

|                                                   | Period<br>1.4.24<br>to<br>28.2.26<br>£ | Year Ended<br>31.3.24<br>£ |
|---------------------------------------------------|----------------------------------------|----------------------------|
| <b>INCOME AND ENDOWMENTS</b>                      |                                        |                            |
| <b>Donations and legacies</b>                     |                                        |                            |
| Donations                                         | 56,599                                 | 56,650                     |
| Other income                                      | -                                      | 768                        |
|                                                   | 56,599                                 | 57,418                     |
| <b>Other trading activities</b>                   |                                        |                            |
| Fundraising                                       | 2,441                                  | 3,849                      |
| IT equipment sales                                | 5,000                                  | -                          |
|                                                   | 7,441                                  | 3,849                      |
| <b>Investment income</b>                          |                                        |                            |
| Interest receivable - trading                     | 3,635                                  | 3,042                      |
| <b>Charitable activities</b>                      |                                        |                            |
| The Robertson Trust                               | 38,000                                 | 38,000                     |
| National Lottery - Community Fund                 | 75,165                                 | 60,000                     |
| BBC Children in Need                              | -                                      | 25,000                     |
| Good Things Foundation                            | 7,500                                  | 11,250                     |
| City of Edinburgh Council                         | 57,500                                 | 77,672                     |
| Other grants awarded                              | 17,316                                 | 49,276                     |
| BT Digital Voice Programme                        | 6,500                                  | -                          |
| East Lothian Council                              | 2,166                                  | 10,000                     |
| Government Grants                                 | -                                      | 5,202                      |
| NHS Tenders - Health Improvement Fund             | -                                      | 41,975                     |
| SCVO - Scottish Government Connecting<br>Scotland | 118,855                                | 152,958                    |
| Henry Smith                                       | -                                      | 34,700                     |
| Catalyst for Impact Grant                         | 33,000                                 | 80,000                     |
| UK Shared Prosperity Fund                         | 63,750                                 | 60,000                     |
| Digital Lifelines                                 | 29,000                                 | 35,630                     |
| Social Work Placement                             | 1,520                                  | 21,628                     |
| CAPE Research                                     | 10,600                                 | -                          |
| Scottish Power Foundation                         | 50,800                                 | -                          |
| Edinburgh Airport Community                       | 7,000                                  | -                          |
| Walter Scott (School Ed)                          | 9,107                                  | -                          |
|                                                   | 527,779                                | 703,291                    |
| <b>Other income</b>                               |                                        |                            |
| Insurance receipts                                | -                                      | 8,098                      |
| Access to Work                                    | 504                                    | -                          |
|                                                   | 504                                    | 8,098                      |
| <b>Total incoming resources</b>                   | 595,958                                | 775,698                    |

This page does not form part of the statutory financial statements

**People Know How****Detailed Statement of Financial Activities**  
**for the Period 1 April 2024 to 28 February 2026**

|                                       | Period<br>1.4.24<br>to<br>28.2.26<br>£ | Year Ended<br>31.3.24<br>£ |
|---------------------------------------|----------------------------------------|----------------------------|
| <b>EXPENDITURE</b>                    |                                        |                            |
| <b>Raising donations and legacies</b> |                                        |                            |
| Wages                                 | 20,685                                 | 45,635                     |
| Social security                       | 2,306                                  | 4,415                      |
| Pensions                              | 931                                    | 1,391                      |
| Sundries                              | -                                      | 295                        |
| Practice Educator Fees                | 800                                    | 5,391                      |
| Consultancy fees                      | -                                      | 2,400                      |
|                                       | <hr/> 24,722                           | <hr/> 59,527               |
| <b>Charitable activities</b>          |                                        |                            |
| Wages                                 | 111,656                                | 242,080                    |
| Social security                       | 9,696                                  | 21,070                     |
| Pensions                              | 5,843                                  | 8,300                      |
| Rent & Utilities                      | 3,928                                  | 4,442                      |
| Telephone & IT                        | -                                      | 9,395                      |
| Sundries                              | 689                                    | 865                        |
| Business Technology                   | 8,505                                  | -                          |
| Art/science Supplies                  | 10,491                                 | 1,960                      |
| Food & Drink/Sundries                 | 321                                    | -                          |
| All Aboard                            | 45,552                                 | 9,473                      |
| Training & Recruitment                | -                                      | 2,570                      |
| Consultancy, Memberships & Fees       | 921                                    | 1,823                      |
| Access to Work                        | -                                      | 9,742                      |
| Summer Projects                       | 268                                    | 1,136                      |
| Befriending Costs                     | 839                                    | -                          |
| Donation                              | 71,090                                 | -                          |
| Plant and machinery                   | 4,846                                  | 3,801                      |
|                                       | <hr/> 274,645                          | <hr/> 316,657              |
| <b>Support costs</b>                  |                                        |                            |
| <b>Staff costs</b>                    |                                        |                            |
| Wages                                 | 332,918                                | 330,923                    |
| Social security                       | 21,314                                 | 25,929                     |
| Pensions                              | 12,972                                 | 10,872                     |
| Volunteer & staff expenses            | 11,393                                 | 9,724                      |
| Food & drink                          | 773                                    | 3,776                      |
| Training & recruitment                | 6,498                                  | 16,696                     |
| PhD Student Costs                     | -                                      | 5,307                      |
|                                       | <hr/> 385,868                          | <hr/> 403,227              |
| <b>Premises</b>                       |                                        |                            |
| Hire of plant and machinery           | 5,095                                  | 4,169                      |
| Carried forward                       | 5,095                                  | 4,169                      |

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**People Know How****Detailed Statement of Financial Activities**  
**for the Period 1 April 2024 to 28 February 2026**

|                                           | Period<br>1.4.24<br>to<br>28.2.26<br>£ | Year Ended<br>31.3.24<br>£ |
|-------------------------------------------|----------------------------------------|----------------------------|
| <b>Premises</b>                           |                                        |                            |
| Brought forward                           | 5,095                                  | 4,169                      |
| Rent and Utilities                        | 43,340                                 | 27,145                     |
| Insurance                                 | 2,790                                  | 3,315                      |
| Advertising                               | -                                      | 749                        |
| Telephone & IT                            | 24,116                                 | 17,354                     |
| Printing and office costs                 | 5,191                                  | 11,186                     |
| Sundry                                    | 2,632                                  | 5,466                      |
| Consultancy, memberships, fees            | 56,639                                 | 10,435                     |
| Depn of computer equipment                | <u>7,212</u>                           | <u>4,937</u>               |
|                                           | 147,015                                | 84,756                     |
| <b>Governance costs</b>                   |                                        |                            |
| Auditors' remuneration                    | -                                      | 5,076                      |
| Auditors' remuneration for non audit work | 7,728                                  | 4,734                      |
| Bank fees                                 | 678                                    | 26                         |
| Interest                                  | <u>-</u>                               | <u>30</u>                  |
|                                           | <u>8,406</u>                           | <u>9,866</u>               |
| Total resources expended                  | <u>840,656</u>                         | <u>874,033</u>             |
| <b>Net expenditure</b>                    | <u>(244,698)</u>                       | <u>(98,335)</u>            |