

# KNOWLEDGE 4 ALL FOUNDATION LIMITED

England & Wales · Charity number 1146318

## Details

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**Other names** K4ALL

**Status** Registered

**Legal form** Charitable company

**Company number** [07013555](#)

**Registered** 2012-03-09

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** c/o Kingston Smith LLP  
Betchworth House  
57-65 Station Road  
Redhill  
RH1 1DL

**Phone** 07748141890

**Email** [info@k4all.org](mailto:info@k4all.org)

**Website** [www.k4all.org](http://www.k4all.org)

## Activities

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**Objects:** TO ADVANCE EDUCATION FOR THE PUBLIC BENEFIT, BY PROMOTING AND FACILITATING EQUALITY OF ACCESS TO SCIENTIFIC AND ACADEMIC KNOWLEDGE OF EDUCATIONAL VALUE, WITHOUT DISCRIMINATION OF ANY PARTICULAR KIND, ESPECIALLY BY THE USE OF ELECTRONIC MEDIA OF ALL KINDS, AND FOR THE BENEFIT IN PARTICULAR (BUT NOT EXCLUSIVELY) OF DEVELOPING COUNTRIES.

**Activities:** The Knowledge 4 All Foundation (K4A) is a non-profit organization headquartered in London, UK, focused on advancing social impact via data science, education, and innovation. The foundation operates through promotion of data science projects and organising events. It attracts collaborators by building relationships with academic and research institutions and participating in international events.

## Classification

- **How:** Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research
- **What:** Education/training, Arts/culture/heritage/science
- **Who:** The General Public/mankind

## Geography

- Slovenia
- Surrey
- Throughout London

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£12,709	£31,012	-	-
2024-03-31	£40,035	£20,805	-	-
2023-03-31	£211,166	£456,404	-	-
2022-03-31	£475,852	£286,051	-	-
2021-03-31	£202,544	£271,917	-	-

## Trustees

Name	Role	Appointed
<b>Dr JOHN STEWART SHAWE-TAYLOR FIMA FBCS</b>	Chair	2009-09-09
DR DUNJA MLADENIC		2012-02-08
DR Rayid Ghani		2014-02-28
Dr COLIN DE LA HIGUERA		2012-02-08
MARKO GROBELNIK		2012-02-08
MITJA JERMOL		2012-02-08
PROFESSOR JOHN STEWART SHAWE-TAYLOR		2012-02-08

**KNOWLEDGE 4 ALL FOUNDATION LIMITED**

England & Wales - Charity number 1146318

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# Accounts

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# Knowledge 4 All Foundation

Annual report and Unaudited Financial Statements

For the period ended 31 March 2024

Charity Registration No. 1146318

Company Registration No. 07013555 (England and Wales)

# Knowledge 4 All Foundation Contents

	<b>PAGE</b>
Legal and Administrative Information	1
Report of the Directors and Trustees	2 - 4
Independent Examiners' Report	5
Statement of Financial Activities	6
Balance Sheet	7
Notes forming part of the Financial Statements	8 - 13

# **Knowledge 4 All Foundation Legal and Administrative Information**

## **Directors**

C. De La Higuera  
D. Mladenic  
J. Shawe-Taylor  
M. Jermol  
M. Grobelnik  
R. Ghani

## **Charity Number**

1146318

## **Company Number**

07013555

## **Registered Office**

Betchworth House  
57-65 Station Road  
Redhill  
Surrey  
RH1 1DL

## **Principal Office**

Department of Computer Science  
University College London  
Gower Street  
London  
WC1E 6BT

## **Independent Examiners**

Moore Kingston Smith LLP  
Betchworth House  
57-65 Station Road  
Redhill  
Surrey  
RH1 1DL

# Knowledge 4 All Foundation

## Report of the Trustees

### For the year ended 31 March 2024

The Trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the period ended 31 March 2024. The Trustees have adopted the provisions of the 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 issued in July 2014.

#### Constitution and objects

Knowledge 4 All Foundation (also known as K4A) is a charitable company limited by guarantee, governed by its Memorandum and Articles of Association dated 9 September 2009, which were amended by a special resolution on 8 February 2013. Charitable status was awarded on 9 March 2012 and the company started to operate as a charity from 1 April 2012. The company is referred to as "the charity" throughout this report.

The objects of the charity are to advance education by promoting and facilitating equality of access to scientific and academic knowledge of educational value, without discrimination of any particular kind. This is to be done by the use of electronic media and particularly (but not exclusively) for developing countries.

#### Trustees (Board of Directors)

C. De La Higuera, D. Mladenic, J. Shawe-Taylor, M. Jermol, M. Grobelnik and R. Ghani were Trustees of the charity throughout the period ended 31 March 2024. They are also directors for the purposes of company law. The range of expertise of the trustees is reviewed periodically to ensure it remains suitable for the needs of the Charity. If additional expertise is required, targeted recruitment takes place. If expertise is considered superfluous then discussions are held with the trustees to discuss their interest in remaining involved in the Charity.

#### Public Benefit

We have referred to the guidance in the Charity Commission's general guidance on Public Benefit when reviewing our aims and objectives and in planning our future activities. In particular, the Trustees consider how planned activities will contribute to the aims and objectives they have set.

#### Achievements and performance

The Knowledge 4 All Foundation promotes the spread of knowledge and vivid academic debate to anyone with access to the internet anywhere in the world. It therefore benefits all those interested in academic knowledge and debate, where they do not currently have immediate access to such resources and debate. It also helps to develop more widespread interest in such resources and debate. The Foundation promotes the open access to academic resources (such as video lectures, learning objects, paper, reports, books, and scientific data), together with tools to give users access to these resources and to match them to their needs. Furthermore, the Foundation aims to help overcome the barriers of limited discoverability and accessibility, as well as enable interaction between users and providers, and among users with common interests. It is a forum where creators, technology developers, managers and users of such resources and tools can meet to actively promote the free availability and distribution of such content and tools, as well as develop strategies for fostering interactions between users and providers and among users with common interests.

In this period the Foundation was heavily involved in delivering work in the HumaneAI, ELISE and ENCORE+ which are projects funded by the European Commission through the H2020 Programme for research and technological development and Erasmus+, EAC/A02/2019, KA2: Cooperation for innovation and the exchange of good practices - Knowledge Alliances. All are European Networks with ENCORE+ being a network of OER Centres, HumaneAI-Net and ELISE are networks AI Excellence Centres. The researchers in HumaneAI-Net are coming from 53 institutions across 20 European countries, with coverage stretching comprehensively from east to west and from south to north. ELISE which stands for "European Learning and Intelligent Systems Excellence" and has scientific partners including 23 institutions from 10 EU countries. ENCORE+ is the "European Network for Catalysing Open Resources in Education" with 9 partners in the field of open education.

Furthermore, the Foundation was successful in investing and strengthening relationships with AI research excellence centres across the Global South to facilitate their collaboration and networking. Specifically working closely with the International Research Centre in Artificial Intelligence (IRCAI) in Ljubljana, Slovenia. The objective of this partnership is to assist IRCAI in developing international capacity.

The Knowledge 4 All Foundation promotes the spread of knowledge and vivid academic debate to anyone with access to the internet anywhere in the world. It therefore benefits all those interested in academic knowledge and debate, where they do not currently have immediate access to such resources and debate. It also helps to develop more widespread interest in such resources and debate. The Foundation promotes the open access to academic resources (such as video lectures, learning objects, paper, reports, books, and scientific data), together with tools to give users access to these resources and to match them to their needs. Furthermore, the Foundation aims to help overcome the barriers of limited discoverability and accessibility, as well as enable interaction between users and providers, and among users with common interests. It is a forum where creators, technology developers, managers and users of such resources and tools can meet to actively promote the free availability and distribution of such content and tools, as well as develop strategies for fostering interactions between users and providers and among users with common interests.

## **Knowledge 4 All Foundation Report of the Trustees (Continued) For the year ended 31 March 2024**

In this period the Foundation has finalized its work in the HumaneAI, ELISE and ENCORE+ which are projects funded by the European Commission through the H2020 Programme for research and technological development and Erasmus+, EAC/A02/2019, KA2: Cooperation for innovation and the exchange of good practices - Knowledge Alliances. All are European Networks with ENCORE+ being a network of OER Centres, HumaneAI-Net and ELISE are networks AI Excellence Centres. The researchers in HumaneAI-Net are coming from 53 institutions across 20 European countries, with coverage stretching comprehensively from east to west and from south to north. ELISE which stands for "European Learning and Intelligent Systems Excellence" and has scientific partners including 23 institutions from 10 EU countries. ENCORE+ is the "European Network for Catalysing Open Resources in Education" with 9 partners in the field of open education.

### **Financial Performance and Reserves Policy**

The Charity's income decreased this year to £40,035 (2023: £211,166). Total expenditure decreased to £74,750 (2023: £456,404), resulting in a deficit of £34,715 (2023: £245,238).

The charity's reserve policy is to aim to retain sufficient funds to cover the operational costs for the following year. These would include any legal, insurance and accountancy fees together with other costs associated with the maintenance of the charity. We judge that this will ensure a sufficient cushion with respect to unexpected expenditure and delays in securing additional income. At the Balance Sheet date unrestricted funds had increased to a surplus of £11,200.

The Charity's business model is dependent on successful bidding in European Commission research projects, therefore the spending commitments, potential model is dependent on liabilities and financial forecasts are in line with the Commission's funding cycles.

### **Plans for the future**

A decision has been taken by the Trustees to work towards closing the Charity following operational difficulties caused by our bank account being closed at very short notice by Santander. Efforts to open a new institutional business account were not successful and this difficulty was only resolved with a temporary solution that has enabled operation until the closure is completed.

### **Trustees' responsibilities in relation to the financial statements**

The Trustees (who are also directors of Knowledge 4 All for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice.)

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charitable company and of the income and expenditure of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

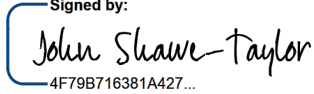
# Knowledge 4 All Foundation Report of the Trustees (Continued) For the year ended 31 March 2024

## Small Companies Exemption

This report has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006

Approved by the Trustees and signed on their behalf by:

Signed by:

A handwritten signature in black ink that reads "John Shawe-Taylor". The signature is written in a cursive style. To the left of the signature is a blue bracket-like shape that frames the text "Signed by:" and the signature itself.

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**J. Shawe-Taylor**

**Date:** 16/12/2024

# Independent Examiner's Report to the Trustees of Knowledge 4 All Foundation ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2024.

## Responsibilities of basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

## Independent Examiner's Statement - Matter of concern identified

I have completed my examination. I have identified a matter of concern as explained in note 2 (b) to the financial statements and record it here - the trustees have taken the decision to close the Foundation and therefore the financial statements are being prepared on a basis other than going concern.

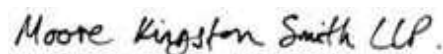
I confirm that no other matters have come to my attention in connection with the examination giving me reasonable cause to believe that in any material respect:

- 1) accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
- 2) the accounts do not accord with those records; or
- 3) except for the matter of concern noted above the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination; and
- 4) except for the matter of concern noted above the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.

Betchworth House  
57-65 Station Road  
Redhill  
Surrey  
RH1 1DL

**Date:** 17 December 2024



**JAMES SAUNDERS**  
For and on behalf of Moore Kingston Smith LLP  
Chartered Accountants

**Knowledge 4 All Foundation**  
**Statement of Financial Activities**  
**(including Income and Expenditure Account)**  
**For the Year to 31 March 2024**

	Note	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
<b>INCOME AND ENDOWMENTS</b>					
Donations and Legacies	3	40,010	-	40,010	180,340
Charitable Activities	4	25	-	25	30,826
<b>Total Operating Income</b>		<u>40,035</u>	<u>-</u>	<u>40,035</u>	<u>211,166</u>
<b>EXPENDITURE</b>					
Charitable activities	5	20,805	53,945	74,750	456,404
<b>Total Operating Expenditure</b>		<u>20,805</u>	<u>53,945</u>	<u>74,750</u>	<u>456,404</u>
<b>Net Operating Income</b>		19,230	(53,945)	(34,715)	(245,238)
<b>Transfers between funds</b>				-	-
<b>Net movement in funds</b>		19,230	(53,945)	(34,715)	(245,238)
Total Funds brought forward		<u>(8,030)</u>	<u>68,876</u>	<u>60,846</u>	<u>306,084</u>
<b>Total Funds carried forward</b>		<u><u>11,200</u></u>	<u><u>14,931</u></u>	<u><u>26,131</u></u>	<u><u>60,846</u></u>

The statement of financial activities includes all gains and losses recognised in the period and all income and expenditure derives from continuing activities.

# Knowledge 4 All Foundation

## Balance Sheet

### As at 31 March 2024

	<u>Note</u>	<u>2024</u>		<u>2023</u>	
		£	£	£	£
<b>Current Assets</b>					
Debtors	9	52,304		54,782	
Cash at bank		<u>25,337</u>		<u>45,026</u>	
		77,641		99,808	
<b>Creditors: Amounts falling due within one year</b>	10	<u>(51,510)</u>		<u>(38,962)</u>	
<b>Total Assets Less Current Liabilities</b>			<u><u>26,131</u></u>		<u><u>60,846</u></u>
<b>Funds</b>					
Unrestricted funds:			11,200		(8,030)
Restricted funds			<u>14,931</u>		<u>68,876</u>
<b>Total Funds</b>			<u><u>26,131</u></u>		<u><u>60,846</u></u>

For the financial period ended 31 March 2024 the company was entitled to exemption from audit under section 477 Companies Act 2006 relating to small companies.

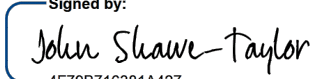
The members have not required the company to obtain an audit of the financial statements for the period in question in accordance with section 476.

The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable small companies within Part 15 of the Companies Act 2006 and in accordance with the provisions of the Financial Reporting Standard 102.

16/12/2024

Approved by the Board on ..... and signed on their behalf by:

Signed by:  
  
 .....4F79B716381A427.....  
**J. Shawe-Taylor**  
 Trustee

Company Registration No. 07013555

# Knowledge 4 All Foundation

## Notes to the Financial Statements

### For the Year Ended 31 March 2024

#### 1. Status

The company is limited by guarantee and does not have share capital. Every member of the company undertakes to contribute to the assets of the company in the event of the same being wound up during the time that he is a member or within one year after he ceases to be a member, for the payment of the debts and liabilities of the company contracted before he ceased to be a member, such amount as may be required not exceeding £10.

The company is a registered charity.

#### 2. Accounting Policies

##### (a) Basis of preparation

The financial statements have been prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). The Charitable Company is a public benefit entity for the purposes of FRS 102 and a registered charity established as a company limited by guarantee and therefore has also prepared its financial statements in accordance with the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (The FRS 102 Charities SORP), the Companies Act 2006 and Charities Act 2011.

The financial statements are prepared in sterling, which is the functional currency of the Charitable Company. Monetary amounts in these financial statements are rounding to the nearest pound.

##### (b) Going Concern

During the period the trustees have taken the decision to close the Foundation. These financial statements have therefore been prepared on a basis other than going concern as the Foundation is likely to be closed within a year from the date of approval of these financial statements.

##### (c) Incoming Resources

All income is recognised when there is entitlement to the funds, the receipt is probable and the amount can be measured reliably.

Income is deferred when the donor attaches conditions outside the Charity's own control or specifies that the resources are to be used in a future accounting period.

##### (d) Resources Expended

Expenditure is included in the Statement of Financial Activities on an accruals basis, inclusive of any VAT which cannot be recovered. Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefit will be required in settlement and the amount of the obligation can be measured reliably.

Expenditure is analysed between Direct and Support costs based on the nature of the expense.

Governance costs comprise the cost of running the charity, including external accountancy, Trustees' legal advice and constitutional and statutory compliance costs. These have been included in support costs.

##### (e) Fund Accounting

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.

Unrestricted funds are donations and other incoming resources received or generated for charitable purposes.

##### (f) Foreign Currency

Transactions in foreign currencies are translated to sterling at the exchange rate on the date of the transaction.

## Knowledge 4 All Foundation

### Notes to the Financial Statements (Continued)

### For the Year Ended 31 March 2024

**(g) Critical Accounting Estimates and Areas of Judgement**

In the view of the trustees, in applying the accounting policies adopted, no judgements were required that have a significant effect on the amounts recognised in the financial statements nor do any estimates or assumptions made carry a significant risk of material adjustment in the next financial year.

**(h) Cash Flow Statement**

The charity has taken the exemption available in paragraph 7.1B of FRS102 and has not prepared a cash flow statement.

**(i) Financial Instruments**

**Cash and cash equivalents**

Cash and cash equivalents include cash at bank and in hand and short term deposits with a maturity date of three months or less.

**Debtors and creditors**

Debtors and creditors receivable or payable within one year of the reporting date are carried at their transaction price. Debtors and creditors that are receivable or payable in more than one year and not subject to market rate of interest are measured at the present value of the expected future receipts or payment discounted at a market rate of interest.

**3. Voluntary Income - Donations and Legacies**  
**Period to 31 March 2024**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total Funds</b>
	<b><u>2024</u></b>	<b><u>2024</u></b>	<b><u>2024</u></b>
	<b>£</b>	<b>£</b>	<b>£</b>
Other donations	40,010	-	40,010
	<hr/>	<hr/>	<hr/>
	40,010	-	40,010
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
<b>Year to 31 March 2023</b>			
	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Total Funds</b>
	<b><u>2023</u></b>	<b><u>2023</u></b>	<b><u>2023</u></b>
	<b>£</b>	<b>£</b>	<b>£</b>
European Commission:Encore+	6,361	19,083	25,444
Unesco Low Resource African Languages Grant	-	14,198	14,198
Lacuna: Masakhane	-	15,222	15,222
Deep Learning Indaba 2022	-	63,204	63,204
European Commission:Elise	1,977	7,908	9,885
Hewlett Foundation: OEWB4	-	83	83
HumanE AI Net	-	52,304	52,304
	<hr/>	<hr/>	<hr/>
	8,338	172,002	180,340
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

## Knowledge 4 All Foundation Notes to the Financial Statements (Continued) For the Year Ended 31 March 2024

### 4. Income from Charitable Activities

Period to 31 March 2024

	Unrestricted funds <u>2024</u> £	Restricted funds <u>2024</u> £	Total Funds <u>2024</u> £
Interest income	25	-	25
	<u>25</u>	<u>-</u>	<u>25</u>

Year to 31 March 2023

	Unrestricted funds <u>2023</u> £	Restricted funds <u>2023</u> £	Total Funds <u>2023</u> £
Event sponsorship	-	30,826	30,826
	<u>-</u>	<u>30,826</u>	<u>30,826</u>

### 5. Expenditure

Period to 31 March 2024

	Unrestricted funds <u>2024</u> £	Restricted funds <u>2024</u> £	Total Funds <u>2024</u> £
<b>Expenditure directly allocated to activities</b>			
Wages and salaries	7,118	28,472	35,590
Direct travel expenses	1	1,982	1,983
Charitable Activities	-	4,499	4,499
Uncategorised Expense	1,018	18,992	20,010
<b>Support costs allocated to activities</b>			
Independent examiner fees	6,804	-	6,804
Legal and professional fees	5,864	-	5,864
Bank charges	-	-	-
	<u>20,805</u>	<u>53,945</u>	<u>74,750</u>

Year to 31 March 2023

	Unrestricted funds <u>2023</u> £	Restricted funds <u>2023</u> £	Total Funds <u>2023</u> £
<b>Expenditure directly allocated to activities</b>			
Wages and salaries	16,067	64,267	80,334
Direct travel expenses	3,573	38,208	41,781
Consultancy	22,015	181,874	203,889
Computer Expenses	-	2,111	2,111
Advertising	-	24,337	24,337
Charitable Activities	-	13,329	13,329
Uncategorised Expense	800	76,650	77,450
<b>Support costs allocated to activities</b>			
Independent examiner fees	6,480	-	6,480
Legal and professional fees	4,593	-	4,593
Bank charges	2,100	-	2,100
	<u>55,628</u>	<u>400,776</u>	<u>456,404</u>

Included within support costs are governance costs of £12,668 (2023: £15,117).

## Knowledge 4 All Foundation Notes to the Financial Statements (Continued) For the Year Ended 31 March 2024

### 6. Employee Costs

	<u>2024</u>	<u>2023</u>
	£	£
Wages and salaries	21,164	50,249
Employer's NIC	13,142	27,003
Employer's Pension Contribution	1,284	3,082
	<u>35,590</u>	<u>80,334</u>

There was one part time employee (2023: 1) and one full time employee (2023: 1) employed by the charity in the period: nil (2023: 1) employee earned over £60,000 during the period.

### 7. Trustees and Key Management Personnel

Key management personnel include the Trustees of the Charity and the principal Researcher. The total employee emoluments of the charity's key management personnel were £35,590 (2023: £75,000).

During the period no expenses were reimbursed to trustees (2023 £Nil). Trustees received no remuneration during the period.

### 8. Taxation

The Company is not liable to Corporation Tax as the income is of an exempt nature.

### 9. Debtors

	<u>2024</u>	<u>2023</u>
	£	£
Accrued income	52,304	52,304
Other debtors	-	2,478
	<u>52,304</u>	<u>54,782</u>

### 10. Creditors: Amounts falling due within one year

	<u>2024</u>	<u>2023</u>
Trade creditors	45,347	25,364
Tax and social security	(641)	7,118
Accrued expenses	6,804	6,480
	<u>51,510</u>	<u>38,962</u>

All creditors with the exception of tax and social security are financial instruments and are measured at present value.

## Knowledge 4 All Foundation Notes to the Financial Statements (Continued) For the Year Ended 31 March 2024

### 11. Movement in Funds

	At 1 April 2023 £	Incoming Resources £	Outgoing Resources £	Transfers £	At 31 March 2024
<b>Unrestricted Funds</b>	<u>(8,030)</u>	<u>40,035</u>	<u>(20,805)</u>	<u>-</u>	<u>11,200</u>
<b>Restricted Funds</b>					
UNESCO	7,312	-	-	-	7,312
Deep Learning	47	-	-	-	47
Humaneai	-	-	(11,830)	-	(11,830)
European Commission: Elise	24,577	-	(21,343)	-	3,234
European Commission: Encore+	21,257	-	(20,772)	-	485
Google: Question Answers	15,683	-	-	-	15,683
	<u>68,876</u>	<u>-</u>	<u>(53,945)</u>	<u>-</u>	<u>14,931</u>
<b>Total Funds</b>	<u>60,846</u>	<u>40,035</u>	<u>(74,750)</u>	<u>-</u>	<u>26,131</u>

Unrestricted funds comprise those funds which the trustees are free to use in accordance with the charitable objects.

The Encore+, HumaneAI and Elise projects are funded by the European Commission in the Erasmus+. The UNESCO project has been in the process of finalisation. Encore+ aims to produce a European Network for Catalysing Open Resources in Education and the uptake and innovation of Open Educational Resources, HumaneAI aims to lay the basics for a new science in Artificial Intelligence, University College London was for the Global Disability Innovation Hub project and ELISE is a network of artificial intelligence research hub. The Deep Learning Indaba is a community of researchers with the aim of "Strengthening African Machine Learning" and it acts as a vehicle to support Africa's community in AI to be owners and shapers of the advances in technology and artificial intelligence.

Google: Question Answers: The aim of the project is to advance knowledge in the cross-lingual question answering space and to inspire others working in this field to work on Sub-Saharan African languages by integrating relevant datasets into XTREME.

The transfers between restricted and unrestricted funds represent the balance of funds on projects that have now closed. Where funds have been transferred from restricted funds to unrestricted funds, this was with the agreement of the funder.

**Knowledge 4 All Foundation  
Notes to the Financial Statements (Continued)  
For the Year Ended 31 March 2024**

**12. Allocation of Net Assets between Funds**

	Fixed Assets £	Current Assets £	Current Liabilities £	Total £
Unrestricted fund	-	32,479	(51,510)	(19,031)
Restricted funds	-	21,652	-	21,652
	<u>-</u>	<u>54,131</u>	<u>(51,510)</u>	<u>2,621</u>



# Company Tax Return

## CT600 (2024) Version 3

for accounting periods starting on or after 1 April 2015

### Your Company Tax Return

If we send the company a 'Notice' to deliver a Company Tax Return it has to comply by the filing date or we charge a penalty, even if there is no tax to pay.

A return includes a Company Tax Return form, any supplementary pages, accounts, computations and any relevant information. The CT600 Guide tells you how the return must be formatted and delivered. It contains general information you may need to deliver your return, links to more detailed advice and box-by-box guidance for this form and the supplementary pages.

The forms in the CT600 series set out the information we need and provide a standard format for calculations.

### Company information

1	Company name	Knowledge 4 All Foundation									
2	Company registration number	0	7	0	1	3	5	5	5		
3	Tax reference	2	1	9	5	8	2	6	8	0	5
4	Type of company										8

### Northern Ireland (NI)

Put an 'X' in the appropriate boxes below

5	NI trading activity	<input type="checkbox"/>	6	SME	<input type="checkbox"/>
7	NI employer	<input type="checkbox"/>	8	Special circumstances	<input type="checkbox"/>

### About this return

This is the tax return for the company named above, for the period below

30	from DD MM YYYY	35	to DD MM YYYY
	0 1 0 4 2 0 2 3		3 1 0 3 2 0 2 4
Put an 'X' in the appropriate boxes below			
40	A repayment is due for this return period		<input type="checkbox"/>
45	Claim or relief affecting an earlier period		<input type="checkbox"/>
50	Making more than one return for this company now		<input type="checkbox"/>
55	This return contains estimated figures		<input type="checkbox"/>
60	Company part of a group that is not small		<input type="checkbox"/>
65	Notice of disclosable avoidance schemes		<input type="checkbox"/>
Transfer pricing			
70	Compensating adjustment claimed		<input type="checkbox"/>
75	Company qualifies for SME exemption		<input type="checkbox"/>

## About this return - continued

Accounts and computations	
80	I attach accounts and computations for the period to which this return relates <input checked="" type="checkbox"/>
85	I attach accounts and computations for a different period <input type="checkbox"/>
90	If you're not attaching the accounts and computations, explain why <input type="text"/>
Supplementary pages enclosed	
95	Loans and arrangements to participators by close companies - form CT600A <input type="checkbox"/>
100	Controlled foreign companies, foreign permanent establishment exemptions, hybrid and other mismatches - form CT600B <input type="checkbox"/>
105	Group and consortium - form CT600C <input type="checkbox"/>
110	Insurance - form CT600D <input type="checkbox"/>
115	Charities and Community Amateur Sports Clubs (CASCs) - form CT600E <input checked="" type="checkbox"/>
120	Tonnage tax - form CT600F <input type="checkbox"/>
125	Northern Ireland - form CT600G <input type="checkbox"/>
130	Cross-border royalties - form CT600H <input type="checkbox"/>
135	Supplementary charge in respect of ring fence trades - form CT600I <input type="checkbox"/>
140	Disclosure of Tax Avoidance Schemes - form CT600J <input type="checkbox"/>
141	Restitution tax - form CT600K <input type="checkbox"/>
142	Research and Development - form CT600L <input type="checkbox"/>
143	Freeports and Investment Zones - form CT600M <input type="checkbox"/>
144	Residential Property Developer Tax (RPDT) - form CT600N <input type="checkbox"/>

## Tax calculation - Turnover

145	Total turnover from trade	£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 0 . 0 0
150	Banks, building societies, insurance companies and other financial concerns - put an 'X' in this box if you do not have a recognised turnover and have not made an entry in box 145	<input type="checkbox"/>

## Income

155	Trading profits	£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . 0 0
160	Trading losses brought forward set against trading profits	£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . 0 0
165	Net trading profits - box 155 minus box 160	£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . 0 0
170	Bank, building society or other interest, and profits from non-trading loan relationships	£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . 0 0
172	Put an 'X' in box 172 if the figure in box 170 is net of carrying back a deficit from a later accounting period	<input type="checkbox"/>





### Tax calculation - continued

<b>Corporation Tax</b> - total of boxes 345, 360, 375, 395, 410 and 425	<b>430</b>	£	<input type="text"/>	0	.	0	0
<b>Marginal relief</b>	<b>435</b>	£	<input type="text"/>	.	<input type="text"/>	<input type="text"/>	
<b>Corporation Tax chargeable</b> - box 430 minus box 435	<b>440</b>	£	<input type="text"/>	0	.	0	0

### Reliefs and deductions in terms of tax

<b>445</b>	<b>Community Investment Tax Relief</b>	£	<input type="text"/>	.	<input type="text"/>	<input type="text"/>												
<b>450</b>	<b>Double Taxation Relief</b>	£	<input type="text"/>	.	<input type="text"/>	<input type="text"/>												
<b>455</b>	<b>Put an 'X' in box 455 if box 450 includes an underlying rate relief claim</b>																	<input type="checkbox"/>
<b>460</b>	<b>Put an 'X' in box 460 if box 450 includes an amount carried back from a later period</b>																	<input type="checkbox"/>
<b>465</b>	<b>Advance Corporation Tax</b>	£	<input type="text"/>	.	<input type="text"/>	<input type="text"/>												
<b>470</b>	<b>Total reliefs and deduction in terms of tax</b> - total of boxes 445, 450 and 465	£	<input type="text"/>	.	<input type="text"/>	<input type="text"/>												

### Coronavirus support schemes and overpayments (see CT600 Guide for definitions)

<b>471</b>	<b>Coronavirus Job Retention Scheme (CJRS) received</b>	£	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
<b>472</b>	<b>CJRS entitlement</b>	£	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
<b>473</b>	<b>CJRS overpayment already assessed or voluntary disclosed</b>	£	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
<b>474</b>	<b>Other coronavirus overpayments</b>	£	<input type="text"/>	.	<input type="text"/>	<input type="text"/>

### Energy levies

<b>986</b>	<b>Energy (Oil and Gas) Profits Levy (EOGPL) amounts liable</b>	£	<input type="text"/>	.	0	0
<b>987</b>	<b>Electricity Generator Levy (EGL) exceptional generation receipts</b>	£	<input type="text"/>	.	0	0

### Calculation of tax outstanding or overpaid

<b>475</b>	<b>Net Corporation Tax liability</b> - box 440 minus box 470	£	<input type="text"/>	0	.	0	0											
<b>480</b>	<b>Tax payable on loans and arrangements to participators</b>	£	<input type="text"/>	.	<input type="text"/>	<input type="text"/>												
<b>485</b>	<b>Put an 'X' in box 485 if you completed box A70 in the supplementary pages CT600A</b>																	<input type="checkbox"/>
<b>490</b>	<b>Controlled Foreign Companies (CFC) tax payable</b>	£	<input type="text"/>	.	<input type="text"/>	<input type="text"/>												
<b>495</b>	<b>Bank levy payable</b>	£	<input type="text"/>	.	<input type="text"/>	<input type="text"/>												
<b>496</b>	<b>Bank surcharge payable</b>	£	<input type="text"/>	.	<input type="text"/>	<input type="text"/>												
<b>497</b>	<b>Residential Property Developer Tax (RPDT) payable</b>	£	<input type="text"/>	.	<input type="text"/>	<input type="text"/>												







### Allowances and charges in the calculation of trading profits and losses - continued

	Capital allowances	Disposal value
Electric charge-points	713 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	714 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
Enterprise zones	721 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	722 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
Zero emissions goods vehicles	723 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	724 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
Zero emissions cars	726 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	727 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>

### Allowances and charges not included in the calculation of trading profits and losses

	Capital allowances	Balancing charges
Annual investment allowance	735 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	
Structures and buildings	736 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	
Full expensing	733 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	734 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
Business premises renovation	740 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	745 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
Machinery and plant - super-deduction	741 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	742 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
Machinery and plant - special rate allowance	743 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	744 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
Other allowances and charges	750 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	755 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
	Capital allowances	Disposal value
Electric charge-points	737 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	738 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
Enterprise zones	746 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	747 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
Zero emissions goods vehicles	748 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	749 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
Zero emissions cars	751 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	752 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>





### Bank details (for a person to whom a repayment is to be made)

920	Name of bank or building society	<input type="text"/>
925	Branch sort code	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
930	Account number	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
935	Name of account	<input type="text"/>
940	Building society reference	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>

### Payments to a person other than the company

945	Complete the authority below if you want the repayment to be made to a person other than the company I, as (enter status - for example, company secretary, treasurer, liquidator or authorised agent)	<input type="text"/>
950	of (enter company name)	<input type="text"/>
955	authorise (enter name)	<input type="text"/>
960	of address (enter address)	<input type="text"/>
965	Nominee reference	<input type="text"/>
	to receive payment on company's behalf	
970	Name	<input type="text"/>

### Declaration

	<b>Declaration</b> I declare that the information I have given on this Company Tax Return and any supplementary pages is correct and complete to the best of my knowledge and belief. I understand that giving false information in the return, or concealing any part of the company's profits or tax payable, can lead to both the company and me being prosecuted.	
975	Name	<input type="text" value="J SHAWE-TAYLOR"/>
	Signed by:	<input type="text" value="John Shawe-Taylor"/>
		<small>4F79B716381A427...</small>
980	Date DD MM YYYY	<input type="text" value="16/12/2024"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
985	Status	<input type="text" value="DIRECTOR"/>



## Guidance

Guidance about when and how to complete this supplementary page can be found in the CT600 Guide.

For further information read *What supplementary pages do I need to complete and include as part of the Company Tax Return?* to find out what supplementary pages you need to complete.

Also, read the *Important points about all supplementary pages* and *CT600E - Charities and Community Amateur Sports Clubs (CASCs)* for further guidance about completing this supplementary page.

## Company information

E1	Company name (name of charity or CASC)	Knowledge 4 All Foundation
E2	Tax reference	2 1 9 5 8 2 6 8 0 5
Period covered by this supplementary page (cannot exceed 12 months)		
E3	from DD MM YYYY	0 1 0 4 2 0 2 3
E4	to DD MM YYYY	3 1 0 3 2 0 2 4

## Claims to exemption (this section should be completed in all cases)

Charity/CASC repayment reference	E5	
Charity Commission registration number, or OSCR number (if applicable)	E10	1146318
Put an 'X' in the relevant box if during the period covered by these supplementary pages:		
The company was a charity/CASC and is claiming exemption from all tax on all or part of its income and gains (Also put an 'X' in box E15 if the company was a charity/CASC but had no income or gains in the period)	E15	<input checked="" type="checkbox"/>
All income and gains are exempt from tax and have been, or will be, applied for charitable or qualifying purposes only	E20	<input checked="" type="checkbox"/>
Some of the income and gains may not be exempt or have not been applied for charitable or qualifying purposes only, and I have completed form CT600	E25	<input type="checkbox"/>
I claim exemption from tax		
Name	E30	J SHAWE-TAYLOR
Status	E35	DIRECTOR
Date DD MM YYYY	E40	16/12/2024

Signed by: *John Shawe-Taylor*  
4F79B716381A427...

## Repayments

To make a repayment claim for the period covered by these supplementary pages, please register and enrol to use the Charities Online service. See CT600 guide for further information.

Put an 'X' in the box if during the period covered by these supplementary pages you have over claimed tax.

E45	<input type="checkbox"/>
-----	--------------------------

## Information required

Enter details of any income received from the following sources, claimed as exempt from tax in the hands of the charity/CASC. Enter the figure included in the charity's/CASC's accounts for the period covered by this return.

Non-exempt amounts should be entered on form CT600 in the appropriate boxes.

Type of income	Amount
Enter total turnover from exempt charitable trading activities	E50 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 4 0 0 3 5 • <input type="text"/> <input type="text"/> <input type="text"/>
Investment income - exclude any amounts included on form CT600	E55 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> • <input type="text"/> <input type="text"/> <input type="text"/>
UK land and buildings - exclude any amounts included on form CT600	E60 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> • <input type="text"/> <input type="text"/> <input type="text"/>
Gift Aid - exclude any amounts included on form CT600	E65 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> • <input type="text"/> <input type="text"/> <input type="text"/>
From other charities - exclude any amounts included on form CT600	E70 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> • <input type="text"/> <input type="text"/> <input type="text"/>
Gifts of shares or securities received	E75 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> • <input type="text"/> <input type="text"/> <input type="text"/>
Gifts of real property received	E80 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> • <input type="text"/> <input type="text"/> <input type="text"/>
Other sources (not included above)	E85 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> • <input type="text"/> <input type="text"/> <input type="text"/>
Total of boxes E50 to E85	E90 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 4 0 0 3 5 • <input type="text"/> <input type="text"/> <input type="text"/>

Enter details of expenditure as shown in the charity's/CASC's accounts for the period covered by these supplementary pages

Type of expenditure	Amount
Trading costs in relation to exempt charitable activities (in box E50)	E95 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 7 4 7 5 0 • <input type="text"/> <input type="text"/> <input type="text"/>
UK land and buildings costs in relation to exempt charitable activities (in box E60)	E100 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> • <input type="text"/> <input type="text"/> <input type="text"/>
All general administration/governance costs	E105 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> • <input type="text"/> <input type="text"/> <input type="text"/>
All grants and donations made within the UK	E110 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> • <input type="text"/> <input type="text"/> <input type="text"/>
All grants and donations made outside the UK	E115 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> • <input type="text"/> <input type="text"/> <input type="text"/>
Other expenditure not included above, or not used in calculating figures entered on the form CT600	E120 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> • <input type="text"/> <input type="text"/> <input type="text"/>
Total of boxes E95 to E120	E125 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 7 4 7 5 0 • <input type="text"/> <input type="text"/> <input type="text"/>

## Information required

Charity/CASC assets	
Disposals in period (total consideration received)	Held at the end of the period (use accounts figures)
<b>Tangible fixed assets</b> E130 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	E135 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
<b>UK investments (excluding controlled companies)</b> E140 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	E145 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
<b>Shares in, and loans to, controlled companies</b> E150 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	E155 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
<b>Overseas investments</b> E160 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	E165 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
<b>Loans and non-trade debtors</b> E170 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	
<b>Other current assets</b> E175 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	7 7 6 4 1
<b>Qualifying investments and loans</b> <i>Applies to charities only. See CT600 Guide</i> E180 <input type="text"/>	
<b>Value of any non-qualifying investments and loans</b> <i>Applies to charities only. See CT600 Guide</i> E185 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	
<b>Number of subsidiary or associated companies the charity controls at the end of the period. Exclude companies that were dormant throughout the period</b> E190 <input type="text"/>	

**KNOWLEDGE 4 ALL FOUNDATION LIMITED**

England & Wales - Charity number 1146318

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# Accounts

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# Knowledge 4 All Foundation

Annual report and Unaudited Financial Statements

For the year ended 31 March 2023

# Knowledge 4 All Foundation Contents

	<b>PAGE</b>
Legal and Administrative Information	1
Report of the Directors and Trustees	2 - 4
Independent Examiners' Report	5
Statement of Financial Activities	6
Balance Sheet	7
Notes forming part of the Financial Statements	8 - 13

# **Knowledge 4 All Foundation Contents**

# **Knowledge 4 All Foundation Legal and Administrative Information**

## **Directors**

C. De La Higuera  
D. Mladenic  
J. Shawe-Taylor  
M. Jermol  
M. Grobelnik  
R. Ghani

## **Charity Number**

1146318

## **Company Number**

07013555

## **Registered Office**

Betchworth House  
57-65 Station Road  
Redhill  
Surrey  
RH1 1DL

## **Principal Office**

Department of Computer Science  
University College London  
Gower Street  
London  
WC1E 6BT

## **Independent Examiners**

Moore Kingston Smith LLP  
Betchworth House  
57-65 Station Road  
Redhill  
Surrey  
RH1 1DL

# **Knowledge 4 All Foundation Report of the Trustees For the year ended 31 March 2023**

The Trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2023. The Trustees have adopted the provisions of the 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 issued in July 2014.

## **Constitution and objects**

Knowledge 4 All Foundation (also known as K4A) is a charitable company limited by guarantee, governed by its Memorandum and Articles of Association dated 9 September 2009, which were amended by a special resolution on 8 February 2013. Charitable status was awarded on 9 March 2012 and the company started to operate as a charity from 1 April 2012. The company is referred to as "the charity" throughout this report.

The objects of the charity are to advance education by promoting and facilitating equality of access to scientific and academic knowledge of educational value, without discrimination of any particular kind. This is to be done by the use of electronic media and particularly (but not exclusively) for developing countries.

## **Trustees (Board of Directors)**

C. De La Higuera, D. Mladenic, J. Shawe-Taylor, M. Jermol, M. Grobelnik and R. Ghani were Trustees of the charity throughout the year ended 31 March 2023. They are also directors for the purposes of company law. The range of expertise of the trustees is reviewed periodically to ensure it remains suitable for the needs of the Charity. If additional expertise is required, targeted recruitment takes place. If expertise is considered superfluous then discussions are held with the trustees to discuss their interest in remaining involved in the Charity.

## **Public Benefit**

We have referred to the guidance in the Charity Commission's general guidance on Public Benefit when reviewing our aims and objectives and in planning our future activities. In particular, the Trustees consider how planned activities will contribute to the aims and objectives they have set.

## **Achievements and performance**

The Knowledge 4 All Foundation promotes the spread of knowledge and vivid academic debate to anyone with access to the internet anywhere in the world. It therefore benefits all those interested in academic knowledge and debate, where they do not currently have immediate access to such resources and debate. It also helps to develop more widespread interest in such resources and debate. The Foundation promotes the open access to academic resources (such as video lectures, learning objects, paper, reports, books, and scientific data), together with tools to give users access to these resources and to match them to their needs. Furthermore, the Foundation aims to help overcome the barriers of limited discoverability and accessibility, as well as enable interaction between users and providers, and among users with common interests. It is a forum where creators, technology developers, managers and users of such resources and tools can meet to actively promote the free availability and distribution of such content and tools, as well as develop strategies for fostering interactions between users and providers and among users with common interests.

In this period the Foundation was heavily involved in delivering work in the HumaneAI, ELISE and ENCORE+ which are projects funded by the European Commission through the H2020 Programme for research and technological development and Erasmus+, EAC/A02/2019, KA2: Cooperation for innovation and the exchange of good practices - Knowledge Alliances. All are European Networks with ENCORE+ being a network of OER Centres, HumaneAI-Net and ELISE are networks AI Excellence Centres. The researchers in HumaneAI-Net are coming from 53 institutions across 20 European countries, with coverage stretching comprehensively from east to west and from south to north. ELISE which stands for "European Learning and Intelligent Systems Excellence" and has scientific partners including 23 institutions from 10 EU countries. ENCORE+ is the "European Network for Catalysing Open Resources in Education" with 9 partners in the field of open education.

Furthermore, the Foundation was successful in investing and strengthening relationships with AI research excellence centres across the Global South to facilitate their collaboration and networking. Specifically working closely with the International Research Centre in Artificial Intelligence (IRCAI) in Ljubljana, Slovenia. The objective of this partnership is to assist IRCAI in developing international projects.

# **Knowledge 4 All Foundation Report of the Trustees (Continued) For the year ended 31 March 2023**

## **Financial Performance and Reserves Policy**

The Charity's income decreased this year to £211,166 (2022: £475,852). Total expenditure increased to £456,404 (2022: £286,051), resulting in a deficit of £245,238 (2022: surplus £189,801).

The charity's reserve policy is to aim to retain sufficient funds to cover the operational costs for the following year. These would include any legal, insurance and accountancy fees together with other costs associated with the maintenance of the charity. We judge that this will ensure a sufficient cushion with respect to unexpected expenditure and delays in securing additional income. At the Balance Sheet date unrestricted funds had decreased to a deficit of £8,030.

The Charity's business model is dependent on successful bidding in European Commission research projects, therefore the spending commitments, potential model is dependent on liabilities and financial forecasts are in line with the Commission's funding cycles.

## **Plans for the future**

The Foundation will invest in strengthening relationships with AI research excellence centres across the Global South in its International Development Programme. To this purpose K4A is one of the founding members of the NAIxUS project which stands for "Network for Artificial Intelligence, Knowledge and SUStainable development". The consortium includes 41 members from 23 countries across the world.

A decision has been taken by the Trustees to work towards closing the Charity following operational difficulties caused by our bank account being closed at very short notice by Santander. Efforts to open a new institutional business account were not successful and this difficulty was only resolved with a temporary solution that has enabled operation until the closure is completed.

## **Trustees' responsibilities in relation to the financial statements**

The Trustees (who are also directors of Knowledge 4 All for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice.)

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charitable company and of the income and expenditure of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Knowledge 4 All Foundation  
Report of the Trustees (Continued)  
For the year ended 31 March 2023**

**Small Companies Exemption**

This report has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006

Approved by the Trustees and signed on their behalf by:



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**J. Shawe-Taylor**

**Date:** June 6, 2024

# Independent Examiner's Report to the Trustees of Knowledge 4 All Foundation ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2023.

## Responsibilities of basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

## Independent Examiner's Statement - Matter of concern identified

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am member of the ACCA, which is one of the listed bodies.

I have completed my examination. I have identified a matter of concern as explained in note 2 (b) to the financial statements and record it here - the trustees have taken the decision to close the Foundation and therefore the financial statements are being prepared on a basis other than going concern.

I confirm that no other matters have come to my attention in connection with the examination giving me reasonable cause to believe that in any material respect:

- 1) accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
- 2) the accounts do not accord with those records; or
- 3) except for the matter of concern noted above the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination; and
- 4) except for the matter of concern noted above the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.

Betchworth House  
57-65 Station Road  
Redhill  
Surrey  
RH1 1DL

**JAMES SAUNDERS**  
**For and on behalf of Moore Kingston Smith LLP**  
Chartered Accountants

**Date:**

**Knowledge 4 All Foundation**  
**Statement of Financial Activities**  
**(including Income and Expenditure Account)**  
**For the Year to 31 March 2023**

	Note	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
<b>INCOME AND ENDOWMENTS</b>					
Donations and Legacies	3	8,338	172,002	180,340	467,239
Charitable Activities	4	-	30,826	30,826	8,613
		<hr/>	<hr/>	<hr/>	<hr/>
<b>Total Operating Income</b>		<b>8,338</b>	<b>202,828</b>	<b>211,166</b>	<b>475,852</b>
<b>EXPENDITURE</b>					
Charitable activities	5	55,628	400,776	456,404	286,051
		<hr/>	<hr/>	<hr/>	<hr/>
<b>Total Operating Expenditure</b>		<b>55,628</b>	<b>400,776</b>	<b>456,404</b>	<b>286,051</b>
<b>Net Operating Income</b>		<b>(47,290)</b>	<b>(197,948)</b>	<b>(245,238)</b>	<b>189,801</b>
<b>Transfers between funds</b>		<b>(77,014)</b>	<b>77,014</b>	<b>-</b>	<b>-</b>
		<hr/>	<hr/>	<hr/>	<hr/>
<b>Net movement in funds</b>		<b>(124,304)</b>	<b>(120,934)</b>	<b>(245,238)</b>	<b>189,801</b>
Total Funds brought forward		<hr/>	<hr/>	<hr/>	<hr/>
		116,274	189,810	306,084	116,283
<b>Total Funds carried forward</b>		<b>(8,030)</b>	<b>68,876</b>	<b>60,846</b>	<b>306,084</b>
		<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

The statement of financial activities includes all gains and losses recognised in the year and all income and expenditure derives from continuing activities.

# Knowledge 4 All Foundation

## Balance Sheet

### As at 31 March 2023

	<u>Note</u>	£	<u>2023</u>	£	£	<u>2022</u>	£
<b>Current Assets</b>							
Debtors	9	54,782				3,994	
Cash at bank		45,026				312,932	
		<u>99,808</u>				<u>316,926</u>	
<b>Creditors: Amounts falling due within one year</b>							
	10	<u>(38,962)</u>				<u>(10,842)</u>	
<b>Total Assets Less Current Liabilities</b>				<u>60,846</u>		<u>306,084</u>	
<b>Funds</b>							
Unrestricted funds:				(8,030)			116,274
Restricted funds				<u>68,876</u>			<u>189,810</u>
<b>Total Funds</b>				<u>60,846</u>		<u>306,084</u>	

For the financial year ended 31 March 2023 the company was entitled to exemption from audit under section 477 Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit of the financial statements for the year in question in accordance with section 476.

The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable small companies within Part 15 of the Companies Act 2006 and in accordance with the provisions of the Financial Reporting Standard 102.

Approved by the Board on June 6, 2024 and signed on their behalf by:



**J. Shawe-Taylor**  
Trustee

Company Registration No. 07013555

# Knowledge 4 All Foundation

## Notes to the Financial Statements

### For the Year Ended 31 March 2023

#### 1. Status

The company is limited by guarantee and does not have share capital. Every member of the company undertakes to contribute to the assets of the company in the event of the same being wound up during the time that he is a member or within one year after he ceases to be a member, for the payment of the debts and liabilities of the company contracted before he ceased to be a member, such amount as may be required not exceeding £10.

The company is a registered charity.

#### 2. Accounting Policies

##### (a) Basis of preparation

The financial statements have been prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). The Charitable Company is a public benefit entity for the purposes of FRS 102 and a registered charity established as a company limited by guarantee and therefore has also prepared its financial statements in accordance with the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (The FRS 102 Charities SORP), the Companies Act 2006 and Charities Act 2011.

The financial statements are prepared in sterling, which is the functional currency of the Charitable Company. Monetary amounts in these financial statements are rounding to the nearest pound.

##### (b) Going Concern

Since the Balance Sheet date the trustees have taken the decision to close the Foundation. These financial statements have therefore been prepared on a basis other than going concern as the Foundation is likely to be closed within a year from the date of approval of these financial statements.

##### (c) Incoming Resources

All income is recognised when there is entitlement to the funds, the receipt is probable and the amount can be measured reliably.

Income is deferred when the donor attaches conditions outside the Charity's own control or specifies that the resources are to be used in a future accounting period.

##### (d) Resources Expended

Expenditure is included in the Statement of Financial Activities on an accruals basis, inclusive of any VAT which cannot be recovered. Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefit will be required in settlement and the amount of the obligation can be measured reliably.

Expenditure is analysed between Direct and Support costs based on the nature of the expense.

Governance costs comprise the cost of running the charity, including external accountancy, Trustees' legal advice and constitutional and statutory compliance costs. These have been included in support costs.

##### (e) Fund Accounting

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.

Unrestricted funds are donations and other incoming resources received or generated for charitable purposes.

##### (f) Foreign Currency

Transactions in foreign currencies are translated to sterling at the exchange rate on the date of the transaction.

# Knowledge 4 All Foundation

## Notes to the Financial Statements (Continued)

### For the Year Ended 31 March 2023

#### (g) Critical Accounting Estimates and Areas of Judgement

In the view of the trustees, in applying the accounting policies adopted, no judgements were required that have a significant effect on the amounts recognised in the financial statements nor do any estimates or assumptions made carry a significant risk of material adjustment in the next financial year.

#### (h) Cash Flow Statement

The charity has taken the exemption available in paragraph 7.1B of FRS102 and has not prepared a cash flow statement.

#### (i) Financial Instruments

##### Cash and cash equivalents

Cash and cash equivalents include cash at bank and in hand and short term deposits with a maturity date of three months or less.

##### Debtors and creditors

Debtors and creditors receivable or payable within one year of the reporting date are carried at their transaction price. Debtors and creditors that are receivable or payable in more than one year and not subject to market rate of interest are measured at the present value of the expected future receipts or payment discounted at a market rate of interest.

### 3. Voluntary Income - Donations and Legacies Year to 31 March 2023

	Unrestricted Funds <u>2023</u> £	Restricted Funds <u>2023</u> £	Total Funds <u>2023</u> £
European Commission:Encore+	6,361	19,083	25,444
Unesco Low Resource African Languages Grant	-	14,198	14,198
Lacuna: Masakhane	-	15,222	15,222
Deep Learning Indaba 2022	-	63,204	63,204
European Commission:Elise	1,977	7,908	9,885
Hewlett Foundation: OEWB4	-	83	83
HumanE AI Net	-	52,304	52,304
	8,338	172,002	180,340

### Year to 31 March 2022

	Unrestricted funds <u>2022</u> £	Restricted funds <u>2022</u> £	Total Funds <u>2022</u> £
European Commission: MicroHE	-	7,156	7,156
European Commission: X5GON	-	84,142	84,142
A14D & A14D2	2,456	16,437	18,893
Cooperative Workshop	701	-	701
AfricaNLP	1,635	4,904	6,539
OEWB4	17,616	52,846	70,462
Masakhane	64,494	193,482	257,976
Other donations	21,370	-	21,370
	108,272	358,967	467,239

**Knowledge 4 All Foundation  
Notes to the Financial Statements (Continued)  
For the Year Ended 31 March 2023**

**4. Income from Charitable Activities**

**Year to 31 March 2023**

	<b>Unrestricted funds <u>2023</u> £</b>	<b>Restricted funds <u>2023</u> £</b>	<b>Total Funds <u>2023</u> £</b>
Event sponsorship	-	30,826	30,826
	-	30,826	30,826

**Year to 31 March 2022**

	<b>Unrestricted funds <u>2022</u> £</b>	<b>Restricted funds <u>2022</u> £</b>	<b>Total Funds <u>2022</u> £</b>
Event sponsorship	-	8,613	8,613
	-	8,613	8,613

**5. Expenditure**

**Year to 31 March 2023**

	<b>Unrestricted funds <u>2023</u> £</b>	<b>Restricted funds <u>2023</u> £</b>	<b>Total Funds <u>2023</u> £</b>
<b>Expenditure directly allocated to activities</b>			
Wages and salaries	16,067	64,267	80,334
Direct travel expenses	3,573	38,208	41,781
Consultancy	22,015	181,874	203,889
Computer Expenses	-	2,111	2,111
Advertising	-	24,337	24,337
Charitable Activities	-	13,329	13,329
Uncategorised Expense	800	76,650	77,450
<b>Support costs allocated to activities</b>			
Independent examiner fees	6,480	-	6,480
Legal and professional fees	4,593	-	4,593
Bank charges	2,100	-	2,100
	55,628	400,776	456,404

**Year to 31 March 2022**

	<b>Unrestricted funds <u>2022</u> £</b>	<b>Restricted funds <u>2022</u> £</b>	<b>Total Funds <u>2022</u> £</b>
<b>Expenditure directly allocated to activities</b>			
Wages and salaries	8,145	75,378	83,523
Direct travel expenses	-	4,324	4,324
Consultancy	56,634	124,157	180,791
<b>Support costs allocated to activities</b>			
Independent examiner fees	6,480	-	6,480
Legal and professional fees	8,041	-	8,041
Bank charges	2,892	-	2,892
	82,192	203,859	286,051

Included within support costs are governance costs of £15,117 (2022: £14,521).

## Knowledge 4 All Foundation Notes to the Financial Statements (Continued) For the Year Ended 31 March 2023

### 6. Employee Costs

	<u>2023</u> £	<u>2022</u> £
Wages and salaries	50,249	77,000
Employer's NIC	27,003	5,202
Employer's Pension Contribution	3,082	1,321
	<u>80,334</u>	<u>83,523</u>

There was one part time employee (2022: 1) and one full time employee (2022: 1) employed by the charity in the year: 1 (2022: 1) employee earned over £60,000 during the year.

### 7. Trustees and Key Management Personnel

Key management personnel include the Trustees of the Charity and the principal Researcher. The total employee emoluments of the charity's key management personnel were £75,000 (2022: £75,000).

During the year no expenses were reimbursed to trustees (2022 £Nil). Trustees received no remuneration during the year.

### 8. Taxation

The Company is not liable to Corporation Tax as the income is of an exempt nature.

### 9. Debtors

	<u>2023</u> £	<u>2022</u> £
Accrued income	52,304	-
Other debtors	2,478	3,994
	<u>54,782</u>	<u>3,994</u>

### 10. Creditors: Amounts falling due within one year

	<u>2023</u> £	<u>2022</u> £
Trade creditors	25,364	4,106
Tax and social security	7,118	256
Accrued expenses	6,480	6,480
	<u>38,962</u>	<u>10,842</u>

All creditors with the exception of tax and social security are financial instruments and are measured at present value.

# Knowledge 4 All Foundation

## Notes to the Financial Statements (Continued)

### For the Year Ended 31 March 2023

#### 11. Movement in Funds

	At 1 April 2022 £	Incoming Resources £	Outgoing Resources £	Transfers £	At 31 March 2023
<b>Unrestricted Funds</b>	116,274	8,338	(55,628)	(77,014)	(8,030)
<b>Restricted Funds</b>					
UNESCO	-	14,198	(6,886)		7,312
University College London	-	-	(12,846)	12,846	-
Deep Learning	(8,712)	63,204	(63,157)	8,712	47
Humaneai	6,168	52,304	(78,265)	19,793	-
European Commission: Elise	30,616	7,908	(13,947)	-	24,577
European Commission: Encore+	13,174	19,083	(11,000)	-	21,257
Google: Question Answers	8,080	30,827	(23,224)	-	15,683
Hewlett Foundation: OEWB4	52,012	83	(57,999)	5,904	-
Lacuna: Masakhane	88,472	15,221	(133,452)	29,759	-
	-	-	-	-	-
	189,810	202,828	(400,776)	77,014	68,876
<b>Total Funds</b>	<b>306,084</b>	<b>211,166</b>	<b>(456,404)</b>	<b>-</b>	<b>60,846</b>

Unrestricted funds comprise those funds which the trustees are free to use in accordance with the charitable objects.

The Encore+, HumaneAI and Elise projects are funded by the European Commission in the Erasmus+ and H2020 work programme, respectively ending in 2023. The UNESCO project has been in the process of finalisation. Encore+ aims to produce a European Network for Catalysing Open Resources in Education and the uptake and innovation of Open Educational Resources, HumaneAI aims to lay the basics for a new science in Artificial Intelligence, University College London was for the Global Disability Innovation Hub project and ELISE is a network of artificial intelligence research hub. The Deep Learning Indaba is a community of researchers with the aim of "Strengthening African Machine Learning" and it acts as a vehicle to support Africa's community in AI to be owners and shapers of the advances in technology and artificial intelligence.

Google: Question Answers: The aim of the project is to advance knowledge in the cross-lingual question answering space and to inspire others working in this field to work on Sub-Saharan African languages by integrating relevant datasets into XTREME.

Hewlett Foundation OEW4B is a mentoring programme focussing on building next-generation Open Education project developers and communities.

Lacuna: Masakhane: Development of African language datasets.

The transfers between restricted and unrestricted funds represent the balance of funds on projects that have now closed. Where funds have been transferred from restricted funds to unrestricted funds, this was with the agreement of the funder.

**Knowledge 4 All Foundation**  
**Notes to the Financial Statements (Continued)**  
**For the Year Ended 31 March 2023**

**12. Allocation of Net Assets between Funds**

	<b>Fixed Assets £</b>	<b>Current Assets £</b>	<b>Current Liabilities £</b>	<b>Total £</b>
Unrestricted fund	-	59,885	(38,962)	20,923
Restricted funds	-	39,923	-	39,923
	<u>-</u>	<u>99,808</u>	<u>(38,962)</u>	<u>60,846</u>

**KNOWLEDGE 4 ALL FOUNDATION LIMITED**

England & Wales - Charity number 1146318

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# Accounts

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# Knowledge 4 All Foundation

Annual report and Unaudited Financial Statements

For the year ended 31 March 2022

Charity Registration No. 1146318

Company Registration No. 07013555 (England and Wales)

# Knowledge 4 All Foundation Contents

	<b>PAGE</b>
Legal and Administrative Information	1
Report of the Directors and Trustees	2 - 4
Independent Examiners' Report	5
Statement of Financial Activities	6
Balance Sheet	7
Notes forming part of the Financial Statements	8 - 13

# **Knowledge 4 All Foundation**

## **Legal and Administrative Information**

### **Directors**

C. De La Higuera  
D. Mladenic  
J. Shawe-Taylor  
M. Jermol  
M. Grobelnik  
R. Ghani

### **Charity Number**

1146318

### **Company Number**

07013555

### **Registered Office**

Betchworth House  
57-65 Station Road  
Redhill  
Surrey  
RH1 1DL

### **Principal Office**

Department of Computer Science  
University College London  
Gower Street  
London  
WC1E 6BT

### **Independent Examiners**

Moore Kingston Smith LLP  
Betchworth House  
57-65 Station Road  
Redhill  
Surrey  
RH1 1DL

# **Knowledge 4 All Foundation Report of the Directors and Trustees For the year ended 31 March 2022**

The Trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2022. The Trustees have adopted the provisions of the 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 issued in July 2014.

## **Constitution and objects**

Knowledge 4 All Foundation (also known as K4A) is a charitable company limited by guarantee, governed by its Memorandum and Articles of Association dated 9 September 2009, which were amended by a special resolution on 8 February 2013. Charitable status was awarded on 9 March 2012 and the company started to operate as a charity from 1 April 2012. The company is referred to as "the charity" throughout this report.

The objects of the charity are to advance education by promoting and facilitating equality of access to scientific and academic knowledge of educational value, without discrimination of any particular kind. This is to be done by the use of electronic media and particularly (but not exclusively) for developing countries.

## **Trustees (Board of Directors)**

C. De La Higuera, D. Mladenic, J. Shawe-Taylor, M. Jermol, M. Grobelnik and R. Ghani were Trustees of the charity throughout the year ended 31 March 2022. They are also directors for the purposes of company law. The range of expertise of the trustees is reviewed periodically to ensure it remains suitable for the needs of the Charity. If additional expertise is required, targeted recruitment takes place. If expertise is considered superfluous then discussions are held with the trustees to discuss their interest in remaining involved in the Charity.

## **Public Benefit**

We have referred to the guidance in the Charity Commission's general guidance on Public Benefit when reviewing our aims and objectives and in planning our future activities. In particular, the Trustees consider how planned activities will contribute to the aims and objectives they have set.

## **Achievements and performance**

The Knowledge 4 All Foundation promotes the spread of knowledge and vivid academic debate to anyone with access to the internet anywhere in the world. It therefore benefits all those interested in academic knowledge and debate, where they do not currently have immediate access to such resources and debate. It also helps to develop more widespread interest in such resources and debate. The Foundation promotes the open access to academic resources (such as video lectures, learning objects, papers, reports, books, and scientific data), together with tools to give users access to these resources and to match them to their needs.

Furthermore, the Foundation aims to help overcome the barriers of limited discoverability and accessibility, as well as enable interaction between users and providers, and among users with common interests. It is a forum where creators, technology developers, managers and users of such resources and tools can meet to actively promote the free availability and distribution of such content and tools, as well as develop strategies for fostering interactions between users and providers and among users with common interests.

In this period the Foundation was involved in delivering work in the H2020 research project "ELISE - European Network of AI Excellence Centres", an EU-funded network of excellence. The Foundation has also played a key role in a second Network of Excellence project "HumaneAI - Human-centered Artificial Intelligence", overseeing the promotion and website of the project as well as participating in one of its microprojects. The Foundation has also been assisting with funding microprojects and open course development related to sustainable development with support from Google and the Hewlett Foundation. A new Erasmus+ project was also started "ENCORE+ European Network for Catalysing Open Resources in Education" as well as continuing its work with the Lacuna Fund projects Masakhane MT: Decolonizing Scientific Writing for Africa, Named Entity Recognition and parts of Speech Datasets for African Languages.

# Knowledge 4 All Foundation

## Report of the Trustees (Continued)

### For the year ended 31 March 2022

#### Financial Performance and Reserves Policy

The Charity's income increased this year to £475,852 (2021: £202,544). Total expenditure increased to £286,051 (2021: £271,917), resulting in a surplus of £189,801 (2021: deficit £69,373). This is in the most part due to the uplift in grants received this year.

The charity's reserves policy is to aim to retain sufficient funds to cover the operational costs for the following year. These would include any legal, insurance and accountancy fees together with other costs associated with the maintenance of the charity. We judge that this will ensure a sufficient cushion with respect to unexpected expenditure and delays in securing additional income. At the Balance Sheet date unrestricted funds had increased to £116,274, representing 4.8 months expenditure. (2021: 1.6). The Charity's business model is dependent on successful bidding in European Commission research projects, therefore the spending commitments, potential liabilities and financial forecasts are in line with the Commission's funding cycles.

#### Plans for the future

The Foundation will further focus on equity in AI, this role will help us develop insights, frameworks and tools to help both us and the broader AI community create AI that represents the diversity and concerns of people in our world. For this purpose we will be driving international projects in the fields of artificial intelligence and invest in strengthening relationships with AI research excellence centres across the Global South to facilitate their collaboration and networking. This comprises partnerships with stakeholders like the Masakhane Research Foundation, Deep Learning Indaba community, and International Research Centre in Artificial Intelligence (IRCAI) in Ljubljana, Slovenia.

#### Trustees' responsibilities in relation to the financial statements

The Trustees (who are also directors of Knowledge 4 All for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice.)

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charitable company and of the income and expenditure of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

# Knowledge 4 All Foundation Report of the Trustees (Continued) For the year ended 31 March 2022

## Small Companies Exemption

This report has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006

Approved by the Trustees and signed on their behalf by:



-----  
**J. Shawe-Taylor**

**Date:** 2/3/2023

# Independent Examiner's Report to the Trustees of Knowledge 4 All Foundation ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2022.

## Responsibilities of basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

## Independent Examiner's Statement

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the ICAEW, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

- 1) accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
- 2) the accounts do not accord with those records; or
- 3) the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination; or
- 4) the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Betchworth House  
57-65 Station Road  
Redhill  
Surrey  
RH1 1DL

**Date: 6 March 2023**



**DAVID MONTGOMERY**  
**For and on behalf of Moore Kingston Smith LLP**  
Chartered Accountants

**Knowledge 4 All Foundation  
Statement of Financial Activities  
(including Income and Expenditure Account)  
For the Year to 31 March 2022**

	Note	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
<b>INCOME AND ENDOWMENTS</b>					
Donations and Legacies	3	108,272	358,967	467,239	202,544
Charitable Activities	4	-	8,613	8,613	-
<b>Total Operating Income</b>		<u>108,272</u>	<u>367,580</u>	<u>475,852</u>	<u>202,544</u>
<b>EXPENDITURE</b>					
Charitable activities	4	82,192	203,859	286,051	271,917
<b>Total Operating Expenditure</b>		<u>82,192</u>	<u>203,859</u>	<u>286,051</u>	<u>271,917</u>
<b>Net Operating Income</b>		26,080	163,721	189,801	(69,373)
<b>Transfers between funds</b>		<u>52,362</u>	<u>(52,362)</u>	-	-
<b>Net movement in funds</b>		78,442	111,359	189,801	(69,373)
Total Funds brought forward		<u>37,832</u>	<u>78,451</u>	<u>116,283</u>	<u>185,656</u>
<b>Total Funds carried forward</b>		<u><u>116,274</u></u>	<u><u>189,810</u></u>	<u><u>306,084</u></u>	<u><u>116,283</u></u>

The statement of financial activities includes all gains and losses recognised in the year and all income and expenditure derives from continuing activities.

**Knowledge 4 All Foundation  
Balance Sheet  
As at 31 March 2022**

	<u>Note</u>	£	<u>2022</u>	£	£	<u>2021</u>	£
<b>Current Assets</b>							
Debtors	8	3,994				3,197	
Cash at bank		<u>312,932</u>				<u>117,326</u>	
		316,926				120,523	
<b>Creditors: Amounts falling due within one year</b>							
	9	<u>(10,842)</u>				<u>(4,240)</u>	
<b>Total Assets Less Current Liabilities</b>				<u>306,084</u>		<u>116,283</u>	
<b>Funds</b>							
Unrestricted funds:				116,274			37,832
Restricted funds				<u>189,810</u>		<u>78,451</u>	
<b>Total Funds</b>				<u>306,084</u>		<u>116,283</u>	


For the financial year ended 31 March 2022 the company was entitled to exemption from audit under section 477 Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit of the financial statements for the year in question in accordance with section 476.

The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable small companies within Part 15 of the Companies Act 2006 and in accordance with the provisions of the Financial Reporting Standard 102.

Approved by the Board on .....2/3/2023..... and signed on their behalf by:



**J. Shawe-Taylor**  
Trustee

Company Registration No. 07013555

# Knowledge 4 All Foundation

## Notes to the Financial Statements

### For the Year Ended 31 March 2022

#### 1. Status

The company is limited by guarantee and does not have share capital. Every member of the company undertakes to contribute to the assets of the company in the event of the same being wound up during the time that he is a member or within one year after he ceases to be a member, for the payment of the debts and liabilities of the company contracted before he ceased to be a member, such amount as may be required not exceeding £10.

The company is a registered charity.

#### 2. Accounting Policies

##### (a) Basis of preparation

The financial statements have been prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). The Charitable Company is a public benefit entity for the purposes of FRS 102 and a registered charity established as a company limited by guarantee and therefore has also prepared its financial statements in accordance with the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (The FRS 102 Charities SORP), the Companies Act 2006 and Charities Act 2011.

The financial statements are prepared in sterling, which is the functional currency of the Charitable Company. Monetary amounts in these financial statements are rounding to the nearest pound.

##### (b) Going Concern

The trustees have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charitable company to continue as a going concern. The trustees have made this assessment for a period of at least one year from the date of approval of the financial statements. In particular the trustees have considered the charitable company's forecasts and projections and have taken account of pressures on donation income

After making enquiries the trustees have concluded that there is a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future. The charitable company therefore continues to adopt the going concern basis in preparing its financial statements.

##### (c) Incoming Resources

All income is recognised when there is entitlement to the funds, the receipt is probable and the amount can be measured reliably.

Income is deferred when the donor attaches conditions outside the Charity's own control or specifies that the resources are to be used in a future accounting period.

##### (d) Resources Expended

Expenditure is included in the Statement of Financial Activities on an accruals basis, inclusive of any VAT which cannot be recovered. Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefit will be required in settlement and the amount of the obligation can be measured reliably.

Expenditure is analysed between Direct and Support costs based on the nature of the expense.

Governance costs comprise the cost of running the charity, including external accountancy, Trustees' legal advice and constitutional and statutory compliance costs. These have been included in support costs.

##### (e) Fund Accounting

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.

Unrestricted funds are donations and other incoming resources received or generated for charitable purposes.

##### (f) Foreign Currency

Transactions in foreign currencies are translated to sterling at the exchange rate on the date of the transaction.

# Knowledge 4 All Foundation

## Notes to the Financial Statements (Continued)

### For the Year Ended 31 March 2022

#### (g) Critical Accounting Estimates and Areas of Judgement

In the view of the trustees, in applying the accounting policies adopted, no judgements were required that have a significant effect on the amounts recognised in the financial statements nor do any estimates or assumptions made carry a significant risk of material adjustment in the next financial year.

#### (h) Cash Flow Statement

The charity has taken the exemption available in paragraph 7.1B of FRS102 and has not prepared a cash flow statement.

#### (i) Financial Instruments

##### Cash and cash equivalents

Cash and cash equivalents include cash at bank and in hand and short term deposits with a maturity date of three months or less.

##### Debtors and creditors

Debtors and creditors receivable or payable within one year of the reporting date are carried at their transaction price. Debtors and creditors that are receivable or payable in more than one year and not subject to market rate of interest are measured at the present value of the expected future receipts or payment discounted at a market rate of interest.

### 3. Voluntary Income - Donations and Legacies Year to 31 March 2022

	Unrestricted funds <u>2022</u> £	Restricted funds <u>2022</u> £	Total Funds <u>2022</u> £
European Commission: MicroHE	-	7,156	7,156
European Commission: X5GON	-	84,142	84,142
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Cooperative Workshop	701	-	701
AfricaNLP	1,635	4,904	6,539
OEWB4	17,616	52,846	70,462
Masakhane	64,494	193,482	257,976
Other donations	21,370	-	21,370
	108,272	358,967	467,239

### Year to 31 March 2021

	Unrestricted funds <u>2021</u> £	Restricted funds <u>2021</u> £	Total Funds <u>2021</u> £
Unesco	4,436	5,502	9,938
European Commission: HumaneAI	17,947	53,841	71,788
European Commission: Elise	19,369	58,106	77,475
European Commission: Encore+	6,750	20,250	27,000
AI4D & Ai4D2	1,942	12,996	14,938
Cooperative Workshop	1,405	-	1,405
	51,849	150,695	202,544

**Knowledge 4 All Foundation  
Notes to the Financial Statements (Continued)  
For the Year Ended 31 March 2022**

**4. Income from Charitable Activities**

**Year to 31 March 2022**

	<b>Unrestricted funds 2022 £</b>	<b>Restricted funds 2022 £</b>	<b>Total Funds 2022 £</b>
Event sponsorship	-	8,613	8,613
	<u>-</u>	<u>8,613</u>	<u>8,613</u>

**Year to 31 March 2021**

	<b>Unrestricted funds 2021 £</b>	<b>Restricted funds 2021 £</b>	<b>Total Funds 2021 £</b>
Event sponsorship	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>

**5. Expenditure**

**Year to 31 March 2022**

	<b>Unrestricted funds 2022 £</b>	<b>Restricted funds 2022 £</b>	<b>Total Funds 2022 £</b>
<b>Expenditure directly allocated to activities</b>			
Wages and salaries	8,145	75,378	83,523
Direct travel expenses	-	4,324	4,324
Consultancy	56,634	124,157	180,791
<b>Support costs allocated to activities</b>			
Independent examiner fees	6,480	-	6,480
Legal and professional fees	8,041	-	8,041
Bank charges	2,892	-	2,892
	<u>82,192</u>	<u>203,859</u>	<u>286,051</u>

**Year to 31 March 2021**

	<b>Unrestricted funds 2021 £</b>	<b>Restricted funds 2021 £</b>	<b>Total Funds 2021 £</b>
<b>Expenditure directly allocated to activities</b>			
Wages and salaries	-	83,937	83,937
Direct travel expenses	-	2,421	2,421
Consultancy	31,702	140,630	172,332
<b>Support costs allocated to activities</b>			
Independent examiner fees	3,984	-	3,984
Legal and professional fees	7,242	-	7,242
Bank charges	2,001	-	2,001
	<u>44,929</u>	<u>226,988</u>	<u>271,917</u>

Included within support costs are governance costs of £14,521 (2021: £11,226).

**Knowledge 4 All Foundation**  
**Notes to the Financial Statements (Continued)**  
**For the Year Ended 31 March 2022**

**6. Employee Costs**

	<u>2022</u> £	<u>2021</u> £
Wages and salaries	77,000	78,250
Employer's NIC	5,202	5,374
Employer's Pension Contribution	1,321	1,313
	<u>83,523</u>	<u>84,937</u>

There was one part time employee (2021: 1) and one full time employee (2021: 1) employed by the charity in the year. 1 (2021:nil) employee earned over £60,000 during the year.

**7. Trustees and Key Management Personnel**

Key management personnel include the Trustees of the Charity and the principal Researcher. The total employee emoluments of the charity's key management personnel were £75,000 (2021: £66,250).

During the year no expenses were reimbursed to trustees (2021 £Nil). Trustees received no remuneration during the year.

**8. Taxation**

The Company is not liable to Corporation Tax as the income is of an exempt nature.

**9. Debtors**

	<u>2022</u> £	<u>2021</u> £
Other debtors	<u>3,994</u>	<u>3,197</u>

**10. Creditors: Amounts falling due within one year**

	<u>2022</u> £	<u>2021</u> £
Trade creditors	4,106	-
Tax and social security	256	256
Accrued expenses	<u>6,480</u>	<u>3,984</u>
	<u>10,842</u>	<u>4,240</u>

All creditors with the exception of tax and social security are financial instruments and are measured at present value.

# Knowledge 4 All Foundation

## Notes to the Financial Statements (Continued)

### For the Year Ended 31 March 2022

#### 11. Movement in Funds

	At 1 April 2021 £	Incoming Resources £	Outgoing Resources £	Transfers £	At 31 March 2022
<b>Unrestricted Funds</b>	<u>37,832</u>	<u>108,272</u>	<u>(82,192)</u>	<u>52,362</u>	<u>116,274</u>
<b>Restricted Funds</b>					
TraMOOC	4,601	-	-	(4,601)	-
MicroHe	(7,156)	7,156	(160)	160	-
X5GON	(84,142)	84,142	-	-	-
UNESCO	-	-	(3,956)	3,956	-
AI4D	38,206	16,437	-	(54,643)	-
ACM	2,053	-	-	(2,053)	-
Deep Learning	(8,712)	-	-	-	(8,712)
Humaneai	55,995	-	(49,827)	-	6,168
European Commission: Elise	58,106	-	(27,490)	-	30,616
European Commission: Encore+	19,500	-	(6,326)	-	13,174
Google: Question Answers	-	8,613	(533)	-	8,080
Hewlett Foundation: OEWB4	-	52,846	(834)	-	52,012
Lacuna: Masakhane	-	193,482	(105,010)	-	88,472
AfricaNLP Workshop	-	4,904	(9,723)	4,819	-
	<u>78,451</u>	<u>367,580</u>	<u>(203,859)</u>	<u>(52,362)</u>	<u>189,810</u>
<b>Total Funds</b>	<u>116,283</u>	<u>475,852</u>	<u>(286,051)</u>	<u>-</u>	<u>306,084</u>

Unrestricted funds comprise those funds which the trustees are free to use in accordance with the charitable objects.

The Encore+, HumaneAI and Elise projects are funded by the European Commission in the Erasmus+ and H2020 work programme, respectively ending in 2023. The AI4D project was finalised during the year. MicroHe, which was producing tools for micro-credentials, and X5GON, which was building an infrastructure for global access to Open Educational Resources, also completed during the year. Encore+ aims to produce a European Network for Catalysing Open Resources in Education and the uptake and innovation of Open Educational Resources, HumaneAI aims to lay the basics for a new science in Artificial Intelligence, and ELISE is a network of artificial intelligence research hub. The Deep Learning Indaba is a community of researchers with the aim of "Strengthening African Machine Learning" and it acts as a vehicle to support Africa's community in AI to be owners and shapers of the advances in technology and artificial intelligence.

Google: Question Answers: The aim of the project is to advance knowledge in the cross-lingual question answering space and to inspire others working in this field to work on Sub-Saharan African languages by integrating relevant datasets into XTREME.

Hewlett Foundation OEWB4 is a mentoring programme focussing on building next-generation Open Education project developers and communities.

Lacuna: Masakhane: Development of African language datasets.

AfricaNLP workshop: Showcase work being done by the African natural language processing community and provide dissemination to the Masakhane NLP projects.

The deficit that has arisen on the Deep Learning fund is due to the next tranche not yet being received.

The transfers between restricted and unrestricted funds represent the balance of funds on projects that have now closed. Where funds have been transferred from restricted funds to unrestricted funds, this was with the agreement of the funder.

**Knowledge 4 All Foundation  
Notes to the Financial Statements (Continued)  
For the Year Ended 31 March 2022**

**12. Allocation of Net Assets between Funds**

	<b>Fixed Assets £</b>	<b>Current Assets £</b>	<b>Current Liabilities £</b>	<b>Total £</b>
Unrestricted fund	-	127,116	(10,842)	116,274
Restricted funds	-	189,810	-	189,810
	<u>-</u>	<u>316,926</u>	<u>(10,842)</u>	<u>306,084</u>

**KNOWLEDGE 4 ALL FOUNDATION LIMITED**

England & Wales - Charity number 1146318

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# Accounts

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# Knowledge 4 All Foundation

Annual report and Unaudited Financial Statements

For the year ended 31 March 2021

# Knowledge 4 All Foundation Contents

	<b>PAGE</b>
Legal and Administrative Information	1
Report of the Directors and Trustees	2 - 4
Independent Examiners' Report	5
Statement of Financial Activities	6
Balance Sheet	7
Notes forming part of the Financial Statements	8 - 13

# **Knowledge 4 All Foundation Legal and Administrative Information**

## **Directors**

C. De La Higuera  
D. Mladenic  
J. Shawe-Taylor  
M. Jermol  
M. Grobelnik  
R. Ghani

## **Charity Number**

1146318

## **Company Number**

07013555

## **Registered Office**

Betchworth House  
57-65 Station Road  
Redhill  
Surrey  
RH1 1DL

## **Principal Office**

Department of Computer Science  
University College London  
Gower Street  
London  
WC1E 6BT

## **Independent Examiners**

Moore Kingston Smith LLP  
Betchworth House  
57-65 Station Road  
Redhill  
Surrey  
RH1 1DL

# **Knowledge 4 All Foundation Report of the Directors and Trustees For the year ended 31 March 2021**

The Trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2021. The Trustees have adopted the provisions of the 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 issued in July 2014.

## **Constitution and objects**

Knowledge 4 All Foundation (also known as K4A) is a charitable company limited by guarantee, governed by its Memorandum and Articles of Association dated 9 September 2009, which were amended by a special resolution on 8 February 2013. Charitable status was awarded on 9 March 2012 and the company started to operate as a charity from 1 April 2012. The company is referred to as "the charity" throughout this report.

The objects of the charity are to advance education by promoting and facilitating equality of access to scientific and academic knowledge of educational value, without discrimination of any particular kind. This is to be done by the use of electronic media and particularly (but not exclusively) for developing countries.

## **Trustees (Board of Directors)**

C. De La Higuera, D. Mladenic, J. Shawe-Taylor, M. Jermol, M. Grobelnik and R. Ghani were Trustees of the charity throughout the year ended 31 March 2020. They are also directors for the purposes of company law. The range of expertise of the trustees is reviewed periodically to ensure it remains suitable for the needs of the Charity. If additional expertise is required, targeted recruitment takes place. If expertise is considered superfluous then discussions are held with the trustees to discuss their interest in remaining involved in the Charity.

## **Public Benefit**

We have referred to the guidance in the Charity Commission's general guidance on Public Benefit when reviewing our aims and objectives and in planning our future activities. In particular, the Trustees consider how planned activities will contribute to the aims and objectives they have set.

## **Achievements and performance**

The Knowledge 4 All Foundation promotes the spread of knowledge and vivid academic debate to anyone with access to the internet anywhere in the world. It therefore benefits all those interested in academic knowledge and debate, where they do not currently have immediate access to such resources and debate. It also helps to develop more widespread interest in such resources and debate. The Foundation promotes the open access to academic resources (such as video lectures, learning objects, paper, reports, books, and scientific data), together with tools to give users access to these resources and to match them to their needs. Furthermore, the Foundation aims to help overcome the barriers of limited discoverability and accessibility, as well as enable interaction between users and providers, and among users with common interests. It is a forum where creators, technology developers, managers and users of such resources and tools can meet to actively promote the free availability and distribution of such content and tools, as well as develop strategies for fostering interactions between users and providers and among users with common interests.

In this period the Foundation was heavily involved in delivering work in the X5GON, which is a project funded by the European Commission through the H2020 Programme for research and technological development. The consortium contains 8 partners from 5 European countries (Slovenia, Germany, Spain, France, and UK). Launched on 1 September 2017 by a consortium made up of four European universities: University College London (UCL), Universitat Politècnica De València (UPV), Université De Nantes (NA), Universitaet Osnabrueck (UOS), a research focused institute, the Institute Jozef Stefan (JSI), an industrial and for profit partner Post office Slovenia (PS), and the Government of the Republic of Slovenia via the public body Slovenian Ministry of Education, Science and Sport. It was extended due to the COVID-19 pandemic and ran until March 2021.

Furthermore, the Foundation was successful in being awarded with a new research grant by the European Commission. The grant involves the H2020 research project "ELISE - European Network of AI Excellence Centres", an EU-funded project which started in September 2020, aiming to increase Europe's competitiveness in ML and AI through a network of excellence. It will run a PhD and a postdoc programme to attract world-class talents to Europe. Moreover, it will operate a Fellows programme for ground-breaking research and organise high-profile workshops to develop AI application methods further. Industry involvement is guaranteed by the many connections of the ELISE members.

# **Knowledge 4 All Foundation Report of the Trustees (Continued) For the year ended 31 March 2021**

## **Financial Performance and Reserves Policy**

The Charity's income decreased this year to £202,544 (2020: £387,988). Total expenditure decreased to £271,917 (2020: £364,778), resulting in a deficit of £69,373 (2020: surplus £23,210). This is in the most part due to no income being received from charitable activities in the year.

The charity's reserve policy is to aim to retain sufficient funds to cover the operational costs for the following year. These would include any legal, insurance and accountancy fees together with other costs associated with the maintenance of the charity. We judge that this will ensure a sufficient cushion with respect to unexpected expenditure and delays in securing additional income. At the Balance Sheet date unrestricted funds had decreased to £37,832, representing 1.6 months expenditure. (2020: 3). The Charity's business model is dependent on successful bidding in European Commission research projects, therefore the spending commitments, potential model is dependent on liabilities and financial forecasts are in line with the Commission's funding cycles.

## **Plans for the future**

The Foundation will invest in strengthening relationships with AI research excellence centres across the Global South to facilitate their collaboration and networking. It will also seek to work closely with the International Research Centre in Artificial Intelligence (IRCAI) in Ljubljana, Slovenia. The objective of this partnership is to assist IRCAI in developing international projects. These plans also expected to contribute to further promotion of artificial intelligence and open education, particularly through engagement with academic institutions, EU and African governments and organisations in the development of policies and regulations; inclusive and ethical AI applications; and infrastructure and skills.

## **Trustees' responsibilities in relation to the financial statements**

The Trustees (who are also directors of Knowledge 4 All for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice.)

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charitable company and of the income and expenditure of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Knowledge 4 All Foundation  
Report of the Trustees (Continued)  
For the year ended 31 March 2021**

**Small Companies Exemption**

This report has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006

Approved by the Trustees and signed on their behalf by:



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**J. Shawe-Taylor**

**Date: 6/3/2022**

# Independent Examiner's Report to the Trustees of Knowledge 4 All Foundation ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2021.

## Responsibilities of basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

## Independent Examiner's Statement

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the ICAEW, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

- 1) accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
- 2) the accounts do not accord with those records; or
- 3) the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination; or
- 4) the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Betchworth House  
57-65 Station Road  
Redhill  
Surrey  
RH1 1DL

**DAVID MONTGOMERY**  
**For and on behalf of Moore Kingston Smith LLP**  
Chartered Accountants

**Date:**

**Knowledge 4 All Foundation  
Statement of Financial Activities  
(including Income and Expenditure Account)  
For the Year to 31 March 2021**

	Note	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Total Funds 2020 £
<b>INCOME AND ENDOWMENTS</b>					
Donations and Legacies	3	51,849	150,695	202,544	249,762
Charitable Activities	4	-	-	-	138,226
<b>Total Operating Income</b>		<u>51,849</u>	<u>150,695</u>	<u>202,544</u>	<u>387,988</u>
<b>EXPENDITURE</b>					
Charitable activities	5	44,929	226,988	271,917	364,778
<b>Total Operating Expenditure</b>		<u>44,929</u>	<u>226,988</u>	<u>271,917</u>	<u>364,778</u>
<b>Net Operating Income</b>		6,920	(76,293)	(69,373)	23,210
<b>Transfers between funds</b>		<u>(62,525)</u>	<u>62,525</u>	<u>-</u>	<u>-</u>
<b>Net movement in funds</b>		(55,605)	(13,768)	(69,373)	23,210
Total Funds brought forward		<u>93,437</u>	<u>92,219</u>	<u>185,656</u>	<u>162,446</u>
<b>Total Funds carried forward</b>		<u><u>37,832</u></u>	<u><u>78,451</u></u>	<u><u>116,283</u></u>	<u><u>185,656</u></u>

The statement of financial activities includes all gains and losses recognised in the year and all income and expenditure derives from continuing activities.

# Knowledge 4 All Foundation

## Balance Sheet

### As at 31 March 2021

	<u>Note</u>	<u>2021</u>		<u>2020</u>	
		£	£	£	£
<b>Current Assets</b>					
Debtors	9	3,197		2,969	
Cash at bank		<u>117,326</u>		<u>186,621</u>	
		120,523		189,590	
<b>Creditors: Amounts falling due within one year</b>					
	10	<u>(4,240)</u>		<u>(3,934)</u>	
<b>Total Assets Less Current Liabilities</b>			<u>116,283</u>		<u>185,656</u>
<b>Funds</b>					
Unrestricted funds:			37,832		93,437
Restricted funds			<u>78,451</u>		<u>92,219</u>
<b>Total Funds</b>			<u>116,283</u>		<u>185,656</u>

For the financial year ended 31 March 2021 the company was entitled to exemption from audit under section 477 Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit of the financial statements for the year in question in accordance with section 476.

The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable small companies within Part 15 of the Companies Act 2006 and in accordance with the provisions of the Financial Reporting Standard 102.

Approved by the Board on ...6/3/2022..... and signed on their behalf by:



**J. Shawe-Taylor**  
Trustee

Company Registration No. 07013555

# Knowledge 4 All Foundation

## Notes to the Financial Statements

### For the Year Ended 31 March 2021

#### 1. Status

The company is limited by guarantee and does not have share capital. Every member of the company undertakes to contribute to the assets of the company in the event of the same being wound up during the time that he is a member or within one year after he ceases to be a member, for the payment of the debts and liabilities of the company contracted before he ceased to be a member, such amount as may be required not exceeding £10.

The company is a registered charity.

#### 2. Accounting Policies

##### (a) Basis of preparation

The financial statements have been prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). The Charitable Company is a public benefit entity for the purposes of FRS 102 and a registered charity established as a company limited by guarantee and therefore has also prepared its financial statements in accordance with the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (The FRS 102 Charities SORP), the Companies Act 2006 and Charities Act 2011.

The financial statements are prepared in sterling, which is the functional currency of the Charitable Company. Monetary amounts in these financial statements are rounding to the nearest pound.

##### (b) Going Concern

The trustees have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charitable company to continue as a going concern. The trustees have made this assessment for a period of at least one year from the date of approval of the financial statements. In particular the trustees have considered the charitable company's forecasts and projections and have taken account of pressures on donation income

After making enquiries the trustees have concluded that there is a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future. The charitable company therefore continues to adopt the going concern basis in preparing its financial statements. Equally the trustees have considered the impact of COVID-19 on the Charity and what the impact can potentially be by end of 2022. As a result of the COVID-19 pandemic, the group has seen significant disruption in its operations. However, general work and research work across projects were stable during all quarters of the financial year. Output was not significantly impacted as the charity did not close or lose projects in the wake of COVID-19.

##### (c) Incoming Resources

All income is recognised when there is entitlement to the funds, the receipt is probable and the amount can be measured reliably.

Income is deferred when the donor attaches conditions outside the Charity's own control or specifies that the resources are to be used in a future accounting period.

##### (d) Resources Expended

Expenditure is included in the Statement of Financial Activities on an accruals basis, inclusive of any VAT which cannot be recovered. Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefit will be required in settlement and the amount of the obligation can be measured reliably.

Expenditure is analysed between Direct and Support costs based on the nature of the expense.

Governance costs comprise the cost of running the charity, including external accountancy, Trustees' legal advice and constitutional and statutory compliance costs. These have been included in support costs.

# Knowledge 4 All Foundation

## Notes to the Financial Statements (Continued)

### For the Year Ended 31 March 2021

#### (e) Fund Accounting

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.

Unrestricted funds are donations and other incoming resources received or generated for charitable purposes.

#### (f) Foreign Currency

Transactions in foreign currencies are translated to sterling at the exchange rate on the date of the transaction.

#### (g) Critical Accounting Estimates and Areas of Judgement

In the view of the trustees, in applying the accounting policies adopted, no judgements were required that have a significant effect on the amounts recognised in the financial statements nor do any estimates or assumptions made carry a significant risk of material adjustment in the next financial year.

#### (h) Cash Flow Statement

The charity has taken the exemption available in paragraph 7.1B of FRS102 and has not prepared a cash flow statement.

#### (i) Financial Instruments

##### Cash and cash equivalents

Cash and cash equivalents include cash at bank and in hand and short term deposits with a maturity date of three months or less.

##### Debtors and creditors

Debtors and creditors receivable or payable within one year of the reporting date are carried at their transaction price. Debtors and creditors that are receivable or payable in more than one year and not subject to market rate of interest are measured at the present value of the expected future receipts or payment discounted at a market rate of interest.

### 3. Voluntary Income - Donations and Legacies Year to 31 March 2021

	<b>Unrestricted funds 2021 £</b>	<b>Restricted funds 2021 £</b>	<b>Total Funds 2021 £</b>
Unesco	4,436	5,502	9,938
European Commission: HumaneAI	17,947	53,841	71,788
European Commission: Elise	19,369	58,106	77,475
European Commission: Encore+	6,750	20,250	27,000
AI4D & Ai4D2	1,942	12,996	14,938
Cooperative Workshop	1,405	-	1,405
	<u>51,849</u>	<u>150,695</u>	<u>202,544</u>

### Year to 31 March 2020

	<b>Unrestricted funds 2020 £</b>	<b>Restricted funds 2020 £</b>	<b>Total Funds 2020 £</b>
University College London	6,207	18,622	24,829
Deutsches Forschungszentrum fur kunstliche intel	6,200	18,601	24,801
Landesoberkasse Baden-Wuertt Steinhauerstr	4,647	13,941	18,588
Association for Computing Machine	-	2,053	2,053
International Development Research Grant	23,334	156,157	179,491
	<u>40,388</u>	<u>209,374</u>	<u>249,762</u>

**Knowledge 4 All Foundation**  
**Notes to the Financial Statements (Continued)**  
**For the Year Ended 31 March 2021**

**4. Income from Charitable Activities**

**Year to 31 March 2021**

	<b>Unrestricted funds <u>2021</u> £</b>	<b>Restricted funds <u>2021</u> £</b>	<b>Total Funds <u>2021</u> £</b>
Event sponsorship	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>

**Year to 31 March 2020**

	<b>Unrestricted funds <u>2020</u> £</b>	<b>Restricted funds <u>2020</u> £</b>	<b>Total Funds <u>2020</u> £</b>
Event sponsorship	-	138,226	138,226
	<u>-</u>	<u>138,226</u>	<u>138,226</u>

**5. Expenditure**

**Year to 31 March 2021**

	<b>Unrestricted funds <u>2021</u> £</b>	<b>Restricted funds <u>2021</u> £</b>	<b>Total Funds <u>2021</u> £</b>
<b>Expenditure directly allocated to activities</b>			
Wages and salaries	-	83,937	83,937
Direct travel expenses	-	2,421	2,421
Consultancy	31,702	140,630	172,332
<b>Support costs allocated to activities</b>			
Independent examiner fees	3,984	-	3,984
Legal and professional fees	7,242	-	7,242
Bank charges	2,001	-	2,001
	<u>44,929</u>	<u>226,988</u>	<u>271,917</u>

# Knowledge 4 All Foundation

## Notes to the Financial Statements (Continued)

### For the Year Ended 31 March 2021

#### 5. Expenditure (continued)

Year to 31 March 2020

	Unrestricted funds <u>2020</u> £	Restricted funds <u>2020</u> £	Total Funds <u>2020</u> £
<b>Expenditure directly allocated to activities</b>			
Wages and salaries	-	77,870	77,870
Direct travel expenses	-	59,609	59,609
Consultancy	21,119	197,500	218,619
<b>Support costs allocated to activities</b>			
Independent examiner fees	3,600	-	3,600
Legal and professional fees	3,590	-	3,590
Bank charges	1,490	-	1,490
	<u>29,799</u>	<u>334,979</u>	<u>364,778</u>

Included within support costs are governance costs of £11,226 (2020: £7,190).

#### 6. Employee Costs

	<u>2021</u> £	<u>2020</u> £
Wages and salaries	78,250	72,000
Employer's NIC	5,374	4,555
Employer's Pension Contribution	1,313	1,315
	<u>84,937</u>	<u>77,870</u>

There was one part time employee (2020: 2) and one full time employee (2020: nil) employed by the charity in the year. No employee earned over £60,000 during the year.

#### 7. Trustees and Key Management Personnel

Key management personnel include the Trustees of the Charity and the principal Researcher.

The total employee emoluments of the charity's key management personnel were £66,250 (2020: £60,000).

During the year no expenses were reimbursed to trustees (2020 £Nil). Trustees received no remuneration during the year.

#### 8. Taxation

The Company is not liable to Corporation Tax as the income is of an exempt nature.

#### 9. Debtors

	<u>2021</u> £	<u>2020</u> £
Other debtors	<u>3,197</u>	<u>2,969</u>

# Knowledge 4 All Foundation

## Notes to the Financial Statements (Continued)

### For the Year Ended 31 March 2021

#### 10. Creditors: Amounts falling due within one year

	<u>2021</u>	<u>2020</u>
	£	£
Tax and social security	256	259
Accrued expenses	<u>3,984</u>	<u>3,675</u>
	<u><u>4,240</u></u>	<u><u>3,934</u></u>

All creditors with the exception of tax and social security are financial instruments and are measured at present value.

#### 11. Movement in Funds

	At 1 April 2020	Incoming Resources	Outgoing Resources	Transfers	At 31 March 2021
	£	£	£	£	£
<b>Unrestricted Funds</b>	<u>93,437</u>	<u>51,849</u>	<u>(44,929)</u>	<u>(62,525)</u>	<u>37,832</u>
<b>Restricted Funds</b>					
TraMOOC	4,601	-	-	-	4,601
MicroHe	(47,672)	-	(3,228)	43,744	(7,156)
X5GON	(19,371)	-	(83,934)	19,163	(84,142)
UNESCO	(3,825)	5,502	(1,295)	(382)	-
A14D	141,300	12,996	(116,090)	-	38,206
ACM	2,053	-	-	-	2,053
Deep Learning	12,979	-	(21,691)	-	(8,712)
Humaneai	2,154	53,841	-	-	55,995
European Commission: Elise	-	58,106	-	-	58,106
European Commission: Encore+	-	20,250	(750)	-	19,500
	<u>92,219</u>	<u>150,695</u>	<u>(226,988)</u>	<u>62,525</u>	<u>78,451</u>
<b>Total Funds</b>	<u><u>185,656</u></u>	<u><u>202,544</u></u>	<u><u>(271,917)</u></u>	<u><u>-</u></u>	<u><u>116,283</u></u>

Unrestricted funds comprise those funds which the trustees are free to use in accordance with the charitable objects.

The Encore+, HumaneAI and Elise projects are funded by the European Commission in the Erasmus+ and H2020 work programme, respectively ending in 2023. The UNESCO and AI4D projects have been in the process of finalisation. MicroHe aims to produce tools for micro-credentials, X5GON is building an infrastructure for global access to Open Educational Resources, Encore+ aims to produce a European Network for Catalysing Open Resources in Education and the uptake and innovation of Open Educational Resources, HumaneAI aims to lay the basics for a new science in Artificial Intelligence, and ELISE is a network of artificial intelligence research hub, the AI4D project aims at kick starting a Network of Excellence in Artificial Intelligence in Sub-Saharan Africa. The Deep Learning Indaba is a community of researchers with the aim of "Strengthening African Machine Learning" and it acts as a vehicle to support Africa's community in AI to be owners and shapers of the advances in technology and artificial intelligence.

The deficit that has arisen on the MicroHE fund is due to the last tranche of funding not yet being received.

The deficit that has arisen on the X5GON fund is due to the last tranche of funding not yet being received.

The deficit that has arisen on the Deep Learning fund is due to the next tranche not yet being received.

**Knowledge 4 All Foundation**  
**Notes to the Financial Statements (Continued)**  
**For the Year Ended 31 March 2021**

**12. Allocation of Net Assets between Funds**

	<b>Fixed Assets £</b>	<b>Current Assets £</b>	<b>Current Liabilities £</b>	<b>Total £</b>
Unrestricted fund	-	42,072	(4,240)	37,832
Restricted funds	-	78,451	-	78,451
	<u>-</u>	<u>120,523</u>	<u>(4,240)</u>	<u>116,283</u>