

KNOWLEDGE TO ACTION
TRUSTEES REPORT AND UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 30 NOVEMBER 2023

KNOWLEDGE TO ACTION

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mrs Hamna Ismailjee Ms Munira Bhaiyat Mrs Saleha Lokhat
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Charity number	1167408
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Independent examiner	Rain Gaskell Limited 1024 Ground Floor Stockport Road Levenshulme Manchester M19 3WX UK
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TRUSTEES REPORT

FOR THE YEAR ENDED 30 NOVEMBER 2023

The trustees present their report and accounts for the year ended 30 November 2023.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity Knowledge to Action's constitution, the Charities Act 2011 and the Statement of Recommended Practice, "Accounting and Reporting by Charities", issued in March 2005.

Structure, Governance and Management

Knowledge to Action is a Charitable Incorporated Organisation established on 1st June 2016 and is governed by its constitution.

The trustees who served during the year were:

Mrs Hamna Ismailjee
Ms Munira Bhaiyat
Mrs Saleha Lokhat

The trustees have the power to appoint any person to be a trustee in accordance with the provisions of the Constitution. An appointed trustee holds office within the limits permitted by law.

The trustees may from time to time make such rules and regulations in their absolute discretion that they deem fit for the management of the institution and may at any time vary such rules and regulations.

The Charity's trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Objectives and Activities

As a national educational charity, Knowledge to Action specialises in transforming learners into confident and responsible leaders who benefit society. By developing essential character traits and life skills such as resilience, confidence, creativity and social responsibility in children and young people aged 5-16, we are able to support families and educators, particularly but not exclusively from disadvantaged BAME communities with access to affordable educational resources, training and services.

Our work plays a vital role in tackling societal and intergenerational problems such as: mental, emotional and physical health, low educational attainment, unemployment, criminality, poverty and social immobility.

We believe that greater access to character education and initiatives that encourage outdoor learning and develop life and leadership skills are essential for all learners, but particularly those from disadvantaged backgrounds. Our aim, therefore, is to transform the delivery of character education as well as students' accessibility to it, in order to tackle these pressing issues and nurture within learners a strong and purposeful sense of identity, belonging and responsibility.

In doing so, we are actively working to achieve the following objectives as set out in our governing document:

To act as a resource for young people up to the age of 16 by providing advice and assistance and organising educational programmes and other activities as a means of:

- a. Advancing in life and helping young people by developing their skills, capacities and capabilities to enable them to participate in society as independent, mature and responsible individuals;
- b. Advancing education.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Summary of Main Activities

These objectives are achieved through our award-winning character and life skills educational initiative, offering the following five distinct products and services:

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TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 30 NOVEMBER 2023

Summary of Main Activities - continued

1. Age specific resources in print and digital format;
2. Training support to help build leadership capacity in parents and educators;
3. Outdoor learning experiences such as family retreats, youth residentials, campfire events, social action and volunteering projects etc;
4. Online learning portal; and
5. Consultancy service for parents, educational leaders and institutes.

Although our work prioritises disadvantaged BAME communities, we appeal to and provide access to diverse communities in the UK; helping children and young people from all backgrounds – regardless of faith, ethnicity, social and economic circumstances – find a sense of purpose, belonging and responsibility to reach their full potential as confident and responsible leaders.

Public Benefit

We review our objectives and activities each year. The review looks at what we have achieved and the outcomes of our work in the previous 12 months. The review helps us ensure our objectives and activities remain focused on our stated purposes.

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our objectives and activities and in planning our future activities. In particular, we have considered how planned activities will contribute to the aims and objectives we have set.

Supporting the Education Sector through the Cost of Living Crisis

The financial reporting period of 2022-23 presented new challenges for Knowledge to Action, largely due to the cost of living crisis, which had a significant impact on the education sector in which we operate. Schools, particularly those in underfunded and hard-to-reach communities, were struggling to afford our resources amidst rising costs and continued funding cuts.

In response, we transitioned to a new philanthropic model, allowing us to secure funding to subsidise the cost of resources for these schools. This approach not only provided crucial support to the institutions in need but also invited students and schools to participate in social action campaigns. These campaigns encouraged students to give back to their communities, many of whom were also bearing the brunt of the cost of living crisis.

This model has proven to be highly effective in ensuring our resources continue to reach underserved communities, whilst also strengthening our profile as a charity. As a result, Knowledge to Action has gained increased visibility and recognition amongst UK-based funders and grant-making bodies, positioning us for sustained support in the years to come.

Our commitment to supporting these communities during a challenging time underscores the resilience and adaptability of our organisation as we continue to serve those most in need, while expanding our mission through innovative approaches.

Achievement and Performance

Despite the significant challenges posed by the cost of living crisis during 2022-23, Knowledge to Action demonstrated resilience and innovation in advancing its mission. The new philanthropic model which we introduced, has been instrumental in ensuring our resources reached those most in need. As a result, Knowledge to Action has continued to strengthen its impact within the education sector, reinforcing our commitment to supporting underserved communities amidst ongoing economic challenges.

Below is a summary of key achievements from the financial year 2022-23:

1. **Distribution of Subsidised Resources:** During this period, we successfully piloted a new model where through a successful grant application process, we were able to screen and select 20 new institutes within the 10 most disadvantaged local authorities, to receive free character development resources.

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TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 30 NOVEMBER 2023

Achievement and Performance - continued

2. **Sales of Curricula:** We expanded our reach by selling our educational curricula to both new and existing partner institutes, which further enabled us to subsidise the cost of resources for schools struggling with funding.

3. **Development of Free Social Action Toolkits:** A key achievement of this year was the creation of social action toolkits, made available for free download to schools and youth groups, which helped facilitate the delivery of over 100 social action campaigns across various communities. These toolkits were instrumental in empowering young people to actively engage in their communities.

4. **A Series of Webtorials:** Knowledge to Action launched a series of "webtorials" specifically designed to empower educators and enrich them with the skills to deliver effective and transformative character education in the classroom and community.

5. **Teacher Training:** A new cohort of over 100 teachers in three regions benefited from our comprehensive teacher training program, enhancing their capacity to deliver effective and impactful character education to their students.

Financial Review

A summary of the financial results for the year is set out in the statement of financial activities on page 6 of the financial statements.

During this recovery period, Knowledge to Action generated a surplus of £28,312. The charity's principal funding is from donations, which totalled £87,081 (2022: £82,832) for the financial year ending November 2023.

The donations are primarily received from private and community donors. However, the trustee aim to scale up Knowledge to Action's services over the next three years and will be actively seeking new donors and grants from suitable trusts and foundations.

Sales from Knowledge to Action's existing and new resources raised £72,484 (2022: £80,042); and £37,665 from Gift Aid monies from HMRC during the period. Associated costs over this period totalled £17,186 (2022: £14,104).

Support costs constitute the bulk of expenditure at £168,918 (2022: £162,739), of which the following are the key cost categories contributing to this:

- Staff costs totalled £92,026 (2022: £97,606) which covered the salaries of a small team of full-time staff, consultants and volunteers.

- General travel costs totalled £19,457 (2022: £17,442) to meet the needs of staff and consultants working in and travelling to different cities. Travel costs picked up during this year due to an increased demand for teacher training and outdoor events.

Reserve Policy

It is the policy of the charity to maintain unrestricted funds at a level which equate to approximately 6 months unrestricted expenditure. This provides sufficient funds to cover management and administration and support costs.

Future Plans

As we reflect on the achievements of 2022-23, Knowledge to Action successfully navigated a challenging environment by adapting to the cost of living crisis and delivering critical resources to underserved communities.

In response to the financial pressures facing the education sector and charitable organisations alike, we undertook significant cost-cutting measures, including transitioning to a fully remote working model. This allowed us to reduce office and storage costs, streamlining our operations to focus resources where they were most needed.

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TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 30 NOVEMBER 2023

Future Plans - continued

By implementing these efficiencies, we were able to allocate more of our budget towards subsidising resources for schools and youth groups, ensuring that even in a time of rising costs, we could continue to support those hardest hit.

Looking ahead to 2023-24, our focus is to expand our subsidised resource model by partnering with more UK-based charities that have dedicated budgets for funding character education.

To increase the sales of our resources, we plan to employ marketing and social media consultants to elevate our profile both online and in local communities.

We also aim to leverage our decade of experience in the charity sector by collaborating with UK-based philanthropists, academics, and other service providers, contributing to strategic philanthropy conversations and creating impactful research.

This forward-thinking approach will help us continue driving positive change in education while building sustainable growth for the future.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

On behalf of the board of trustees



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Ms Munira Bhaiyat

Trustee
Dated: 27 Sep 2024

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INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF KNOWLEDGE TO ACTION

I report on the accounts of the charity for the year ended 30 November 2023, which are set out on pages 6 to 10.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- (i) examine the accounts under section 145 of the 2011 Act;
- (ii) to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- (iii) to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

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

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
 - (i) to keep accounting records in accordance with section 130 of the 2011 Act; and
 - (ii) to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act;have not been met; or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Zubair A Chaudhary, FCCA
Rain Gaskell Limited

1024 Ground Floor
Stockport Road
Levenshulme
Manchester
M19 3WX
UK

Dated:

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STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 30 NOVEMBER 2023

	Notes	2023 £	2022 £
<u>Incoming resources from generated funds</u>			
Donations and legacies	2	87,081	82,832
Incoming resources from charitable activities	3	72,484	80,042
Other incoming resources	4	37,665	-
Total incoming resources		197,230	162,874
<u>Resources expended</u>	5		
Charitable activities			
Direct cost		6,347	3,445
Archive and storage		10,839	10,659
Total charitable expenditure		17,186	14,104
Governance costs		151,732	148,635
Total resources expended		168,918	162,739
Net income for the year/ Net movement in funds		28,312	135
Fund balances at 1 December 2022		39,729	39,594
Fund balances at 30 November 2023		68,041	39,729

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BALANCE SHEET

AS AT 30 NOVEMBER 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	8		3,210		3,129
Current assets					
Stocks		61,735		69,944	
Debtors	9	1,569		17,598	
Cash at bank and in hand		63,457		114,581	
		<u>126,761</u>		<u>202,123</u>	
Creditors: amounts falling due within one year	10	<u>(61,930)</u>		<u>(165,523)</u>	
Net current assets			<u>64,831</u>		<u>36,600</u>
Total assets less current liabilities			<u><u>68,041</u></u>		<u><u>39,729</u></u>
Income funds					
Unrestricted funds			<u>68,041</u>		<u>39,729</u>
			<u><u>68,041</u></u>		<u><u>39,729</u></u>

The accounts were approved by the Trustees on 27 Sep 2024

M. Bhaiyat

Ms Munira Bhaiyat
Trustee

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NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 30 NOVEMBER 2023

1 Accounting policies

1.1 Basis of preparation

The accounts have been prepared under the historical cost convention.

The accounts have been prepared in accordance with applicable accounting standards, the Statement of Recommended Practice, "Accounting and Reporting by Charities", issued in March 2005 and the Charities Act 2011.

1.2 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

2 Donations and legacies

	2023 £	2022 £
Donations and gifts	<u>87,081</u>	<u>82,832</u>

3 Incoming resources from charitable activities

	2023 £	2022 £
Sale of teaching material & consultancy income	<u>72,484</u>	<u>80,042</u>

4 Other incoming resources

	2023 £	2022 £
Gift Aid reclaimed	<u>37,665</u>	<u>-</u>

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NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 30 NOVEMBER 2023

5 Total resources expended

	Staff costs £	Depreciation £	Other costs £	Grant funding £	Total 2023 £	Total 2022 £
Charitable activities						
Grant funding of activities	-	-	-	6,347	6,347	3,445
Activities undertaken directly	-	-	10,839	-	10,839	10,659
	-	-	10,839	6,347	17,186	14,104
Governance costs	92,026	1,068	58,638	-	151,732	148,635
	92,026	1,068	69,477	6,347	168,918	162,739

6 Grants payable

2023 £	2022 £
6,347	3,445

7 Employees

There were 3 employees during the year.

Employment costs	2023 £	2022 £
Wages and salaries	82,431	85,215
Social security costs	2,610	4,466
Other pension costs	6,985	7,925
	92,026	97,606

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NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 30 NOVEMBER 2023

8 Tangible fixed assets

	Fixtures, fittings & equipment £
Cost	
At 1 December 2022 and at 30 November 2023	5,586
Depreciation	
At 1 December 2022 and at 30 November 2023	2,376
Net book value	
At 30 November 2023	3,210
At 30 November 2022	3,129

9 Debtors

	2023 £	2022 £
Trade debtors	1,534	16,571
Other debtors	35	731
Prepayments and accrued income	-	296
	1,569	17,598

10 Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	3,464	2,798
Other creditors	56,666	149,194
Accruals	1,800	13,531
	61,930	165,523

11 Pension and other post-retirement benefit commitments Defined contribution

	2023 £	2022 £
Contributions payable by the company for the year	6,985	7,925