

KNOWLEDGE AND ACTION FOUNDATION

England & Wales · Charity number 1201875

Details

Status Registered

Legal form CIO

Registered 2023-02-08

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

Contact

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London
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Activities

Objects: THE PREVENTION OR RELIEF OF POVERTY IN EGYPT BY PROVIDING: GRANTS, ITEMS AND SERVICES TO INDIVIDUALS IN NEED AND/OR CHARITIES, OR OTHER ORGANISATIONS WORKING TO PREVENT OR RELIEVE POVERTY.

Activities: Poverty

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations
- **What:** The Prevention Or Relief Of Poverty
- **Who:** Children/young People, The General Public/mankind

Geography

- Afghanistan
- Egypt
- Occupied Palestinian Territories
- Throughout England

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31		-	-	-
2024-03-31	£43,619	£10,530	-	-

Trustees

Name	Role	Appointed
Saif Shakir Ahmad	Chair	2025-10-17

KNOWLEDGE AND ACTION FOUNDATION

England & Wales - Charity number 1201875

Accounts

Charity registration number 1201875 (England and Wales)

KNOWLEDGE AND ACTION FOUNDATION
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 MARCH 2024

KNOWLEDGE AND ACTION FOUNDATION

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mohammed Moynul Hussain Mohammad Zubair Ghani Faisal Shehzaad Qarni	Chair Trustee Trustee
Charity number (England and Wales)	1201875	

KNOWLEDGE AND ACTION FOUNDATION

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KNOWLEDGE AND ACTION FOUNDATION

REPORT

FOR THE PERIOD ENDED 31 MARCH 2024

They present their annual report and financial statements for the Period ended 31 March 2024.

The trustees of KAAF (Knowledge And Action Foundation) are pleased to present their annual report for the year ending 2024. This report outlines the charity's activities, achievements, governance, and financial performance, fulfilling the requirements of the Charities Act 2011 and Charity Commission guidance.

Mission Statement

KAAF is committed to alleviating hardship and fostering empowerment in vulnerable communities. We focus on providing essential services such as education, shelter, healthcare, and emergency relief to those in need, particularly in Egypt and the UK.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the 's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)".

Objectives and activities

KAAF's primary objectives include:

- **Food Security:** Distribution of essential food packages to underprivileged families.
- **Orphan and Widow Support:** Providing financial assistance, education, and vocational training.
- **Educational Programmes:** Delivering learning initiatives to empower communities with knowledge and practical skills.
- **Emergency Relief:** Responding to urgent humanitarian needs in times of crisis.

Public Benefit Statement

The trustees confirm that all activities comply with the Charity Commission's public benefit guidance. Our programmes address poverty, improve living standards, and equip individuals with educational resources.

Public benefit

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

KNOWLEDGE AND ACTION FOUNDATION

REPORT (CONTINUED)

FOR THE PERIOD ENDED 31 MARCH 2024

Achievements and performance

Significant activities and achievements against objectives

During the reporting period, KAAF successfully implemented the following initiatives:

Key Programmes and Impact

- **Food Distribution:** Reached 160 families across Cairo and rural Egypt, particularly during Ramadan and other critical periods.
- **Orphan Support:** Provided 258 orphans with financial aid, clothing, and access to education.
- **Community Development:** Collaborated with local organisations to offer vocational training to widows and divorcees, enhancing their economic independence.
- **Emergency Relief:** Responded effectively to urgent crises, ensuring timely delivery of aid.

Impact Metrics

- **774 families** supported through food aid initiatives.
- **12 educational workshops** benefiting over **3,000 individuals**.
- **Monthly stipends provided to 364 widows and orphans.**

Financial review

Income and Expenditure

- **Total Income:** £43,619
- **Total Expenditure:** £10,530
- **Breakdown:**
 - **Programme Costs:** £10,530
 - **Operational Costs:** £0

Reserves Policy and Risk Management

KAAF maintains a reserves policy to ensure programme sustainability. Risks such as currency fluctuations and regulatory compliance are regularly reviewed and mitigated by the trustees.

Reserves policy

It is the policy of the that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the Period.

KNOWLEDGE AND ACTION FOUNDATION

REPORT (CONTINUED)

FOR THE PERIOD ENDED 31 MARCH 2024

Structure, governance and management

The is a company limited by guarantee.

Structure and Governance

KAAF is governed by a board of trustees responsible for setting strategic direction, regulatory compliance, and financial oversight. The charity operates under its Constitution, outlining its objectives and operational framework.

Trustee Meetings

The board meets quarterly to review performance, approve budgets, and strategise for the future. Key decisions are documented to ensure transparency and accountability.

Safeguarding and Oversight

We uphold strict safeguarding policies to protect beneficiaries, volunteers, and staff. All funds are allocated responsibly to maintain compliance with legal and ethical obligations.

The who served during the Period and up to the date of signature of the financial statements were: N/A

Recruitment and appointment of trustees

There were no new trustees recruited in the year.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the charity and guarantee to contribute £1 in the event of a winding up.

The company's current policy concerning the payment of trade creditors is to follow the CBI's Prompt Payers Code (copies are available from the CBI, Centre Point, 103 New Oxford Street, London WC1A 1DU).

The company's current policy concerning the payment of trade creditors is to:

- settle the terms of payment with suppliers when agreeing the terms of each transaction;
- ensure that suppliers are made aware of the terms of payment by inclusion of the relevant terms in contracts; and
- pay in accordance with the company's contractual and other legal obligations.

Organisational structure

Three trustees that undertake responsibilities of day to day management.

KNOWLEDGE AND ACTION FOUNDATION

REPORT (CONTINUED)

FOR THE PERIOD ENDED 31 MARCH 2024

FUTURE PLANS

Looking ahead, KAAF aims to:

- **Expand Reach:** Increase support for families in the UK and rural Egypt, prioritising regions with the greatest need.
- **Sustainable Development:** Strengthen vocational training programmes to help widows and young adults gain financial independence.
- **Donor Engagement:** Improve communication with donors through impact reports and regular updates.

ACKNOWLEDGEMENTS

The trustees extend their deepest gratitude to all donors, volunteers, and partners. Special thanks to local partners in the UK and Egypt, whose dedication ensures aid reaches those most in need.

The report was approved by the Board of Trustees .

28 January 2025

KNOWLEDGE AND ACTION FOUNDATION

INDEPENDENT EXAMINER'S REPORT

TO THE BOARD OF TRUSTEES OF KNOWLEDGE AND ACTION FOUNDATION

I report to the Board of Trustees on my examination of the financial statements of KNOWLEDGE AND ACTION FOUNDATION (the charity) for the Period ended 31 March 2024.

Responsibilities and basis of report

As the Board of Trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the 's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.


Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn. I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the Charities Act 2011.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination.

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 financial statements to be reached.



Waqas Iqbal ACA CTA

31 January 2025

KNOWLEDGE AND ACTION FOUNDATION

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE PERIOD ENDED 31 MARCH 2024

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
	Notes			
Income from:				
Charitable activities	3	12,148	31,471	43,619
		<u>12,148</u>	<u>31,471</u>	<u>43,619</u>
Total income		12,148	31,471	43,619
Expenditure on:				
Charitable activities	4	74	10,455	10,529
		<u>74</u>	<u>10,455</u>	<u>10,529</u>
Total expenditure		74	10,455	10,529
		<u>74</u>	<u>10,455</u>	<u>10,529</u>
Net income and movement in funds		12,074	21,016	33,090
		<u>12,074</u>	<u>21,016</u>	<u>33,090</u>
Reconciliation of funds:				
Fund balances at 8 February 2023		-	-	-
		<u>-</u>	<u>-</u>	<u>-</u>
Fund balances at 31 March 2024		12,074	21,016	33,090
		<u>12,074</u>	<u>21,016</u>	<u>33,090</u>

The statement of financial activities includes all gains and losses recognised in the Period. All income and expenditure derive from continuing activities.

KNOWLEDGE AND ACTION FOUNDATION

BALANCE SHEET

AS AT 31 MARCH 2024

	Notes	2024 £	£
Current assets			
Cash at bank and in hand		33,090	
		<u> </u>	
Net current assets			33,090
			<u> </u>
The funds of the			
Restricted income funds	9		21,016
Unrestricted funds	10		12,074
			<u> </u>
			33,090
			<u> </u>

The financial statements were approved by the on 28 January 2025

KNOWLEDGE AND ACTION FOUNDATION

STATEMENT OF CASH FLOWS

FOR THE PERIOD ENDED 31 MARCH 2024

	Notes	2024 £	£
Cash flows from operating activities			
Cash generated from operations	13		33,090
Net cash generated from investing activities			-
Net cash generated from financing activities			-
Net increase in cash and cash equivalents			<u>33,090</u>
Cash and cash equivalents at beginning of Period			-
Cash and cash equivalents at end of Period			<u><u>33,090</u></u>

KNOWLEDGE AND ACTION FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 31 MARCH 2024

1 Accounting policies

Charity information

KNOWLEDGE AND ACTION FOUNDATION is a Charitable Incorporated Organisation.

1.1 Reporting period

[FRS 102 3.10 An entity shall present a complete set of financial statements (including comparative information as set out in paragraph 3.14) at least annually. When the end of an entity's reporting period changes and the annual financial statements are presented for a period longer or shorter than one year, the entity shall disclose the following: (a) that fact; (b) the reason for using a longer or shorter period; and (c) the fact that comparative amounts presented in the financial statements (including the related notes) are not entirely comparable.]

1.2 Accounting convention

The financial statements have been prepared in accordance with the 's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)". The is a Public Benefit Entity as defined by FRS 102.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.3 Going concern

At the time of approving the financial statements, the have a reasonable expectation that the has adequate resources to continue in operational existence for the foreseeable future. Thus the continue to adopt the going concern basis of accounting in preparing the financial statements.

1.4 Charitable funds

Unrestricted funds are available for use at the discretion of the in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the .

1.5 Income

Income is recognised when the is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

KNOWLEDGE AND ACTION FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

Legacies are recognised on receipt or otherwise if the has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.6 Expenditure

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 benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.8 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

KNOWLEDGE AND ACTION FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 31 MARCH 2024

2 Critical accounting estimates and judgements

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

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

3 Income from charitable activities

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024	Unrestricted funds £	Restricted funds £
Knowledge & Action Activities					
Activity Income	12,148	31,471	43,619	-	-
	<u>12,148</u>	<u>31,471</u>	<u>43,619</u>	<u>-</u>	<u>-</u>

4 Expenditure on charitable activities

	Restricted 2024 £	Unrestricted 2024 £	Total 2024 £
Direct costs			
Direct	10,454	-	10,454
Share of support and governance costs (see note)			
Support	-	75	75
	<u>10,454</u>	<u>75</u>	<u>10,529</u>
Analysis by fund			
Unrestricted funds	(1)	75	74
Restricted funds	10,455	-	10,455
	<u>10,454</u>	<u>75</u>	<u>10,529</u>

5 Net movement in funds

The net movement in funds is stated after charging/(crediting):

Fees payable for the independent examination of the charity's financial statements	<u>-</u>
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KNOWLEDGE AND ACTION FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 31 MARCH 2024

6

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the charity during the Period.

7 Employees

The average monthly number of employees during the Period was: Nil

	2024 Number
Total	-

There were no employees whose annual remuneration was more than £60,000.

Remuneration of key management personnel

The remuneration of key management personnel was as follows: Nil

8 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

9 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 8 February 2023 £	Incoming resources £	Resources expended £	At 31 March 2024 £
	-	31,471	(10,455)	21,016

10 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 8 February 2023 £	Incoming resources £	Resources expended £	At 31 March 2024 £
General funds	-	12,148	(74)	12,074

KNOWLEDGE AND ACTION FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 31 MARCH 2024

11 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 March 2024:			
Current assets/(liabilities)	12,074	21,016	33,090
	<u>12,074</u>	<u>21,016</u>	<u>33,090</u>

12 Related party transactions

There were no disclosable related party transactions during the Period (- none).

13 Cash generated from operations

Surplus for the Period

Cash generated from operations

**2024
£**

33,090

33,090

14 Analysis of changes in net funds/(debt)

The had no material debt during the year.