

ASSOCIATION FOR CITIZENSHIP TEACHING

England & Wales · Charity number 1187335

Details

Other names ACT

Status Registered

Legal form CIO

Registered 2020-01-13

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

Contact

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Activities

Objects: THE OBJECT OF THE CIO IS:TO ADVANCE EDUCATION FOR THE PUBLIC BENEFIT BY:(I) SUPPORTING AND PROMOTING THE TEACHING OF CITIZENSHIP; AND (II) PROMOTING RESEARCH INTO, AND THE STUDY OF, THE FULL AND EFFECTIVE PARTICIPATION OF CITIZENS, ESPECIALLY YOUNG PEOPLE, IN SOCIETY AND TO PUBLISH THE RESULTS THEREOF.

Activities: We work to transform the lives of children and young people through high quality Citizenship and democracy education. We achieve our aims by supporting the education community with:teacher professional development, training, conferences and networking;resources, our journal and by sharing research;advocacy and policy influencing aimed at strengthening Citizenship education.

Classification

- **How:** Provides Advocacy/advice/information, Other Charitable Activities
- **What:** Education/training
- **Who:** Children/young People, Other Defined Groups, The General Public/mankind

Geography

- Throughout England

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£853,465	£699,574	£1,581,653	9
2024-08-31	£1,184,063	£674,118	£1,427,762	7
2023-08-31	£1,001,627	£640,322	£917,817	8
2022-08-31	£1,157,325	£696,931	£556,512	9
2021-03-31	£113,618	£97,640	-	-

Trustees

Name	Role	Appointed
Helen Blachford	Chair	2020-06-02
Asjad Mir		2021-01-01
HANS SVENNEVIG		2020-06-02
NANSI ELLIS		2023-05-04
Rebecca Louise Weighell		2023-10-18
Richard Glover		2021-01-01
SARAH MACLEAN		2020-06-02
Sera Shortland		2025-09-30

ASSOCIATION FOR CITIZENSHIP TEACHING

England & Wales - Charity number 1187335

Accounts



Association for Citizenship Teaching
(A registered Charitable Incorporated Organisation
in England and Wales)

Trustees' Report and Audited Financial Statements
For the period 1 September 2024 to 31 August 2025

Charity Number: 1187335

Association for Citizenship Teaching Contents

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Association for Citizenship Teaching

Board of Trustees and Professional Advisors

Honorary President	Rt Hon the Lord Blunkett
Trustees	Marcus Bhargava (Chair, resigned July 2025) Sarah Maclean Hans Svennevig Richard Glover Helen Blachford (Chair, appointed July 2025) Asjad Mir (Treasurer) Scott Harrison (resigned June 2025) Nansi Ellis Becca Weighell S Shortland (appointed Sept 2025)
Registered address	Suite 281 Hill House 210 Upper Richmond Road London SW156NP
Banker	Unity Trust Bank 4 Brindley Place Birmingham B1 2HB
Accounts Preparation	ExcluServ Limited 133 Deepcut Bridge Road Surrey GU16 6SD
Auditors	Haines Watts Swindon Limited Old Station House Station Approach Swindon SN1 3DU

Association for Citizenship Teaching

Trustees Report for the period ended 31 August 2025

Report of the Trustees regarding the activities of the Charity for the period 1 September 2024 to 31 August 2025.

Constitutional Information

The Association for Citizenship Teaching (ACT) is a registered charitable incorporated organisation, charity number 1187335. ACT is governed by a constitution adopted on 13 January 2020. The governing document is published on the ACT website. The governance of ACT is vested in ACT's Trustees.

Previously the Association for Citizenship Teaching (ACT) existed as an unincorporated association (charity number 1100180) between 2001 and 2020. On 13 January 2020, the Charity Commission confirmed the registration of ACT as a CIO under a new charity registration. The unincorporated Association and the CIO were added to the Charity Commission register of mergers in 2021.

This is the fifth report made by the Trustees of the CIO and focuses on the activities undertaken from 1 September 2024 to 31 August 2025.

ACT Trustees

The Trustees have overall responsibility for the charity, ensuring compliance with legal and financial requirements and for directing the strategy of the charity to achieve the objectives. There were no changes to the Board of Trustees during this reporting period.

The Trustees continued to review the needs of the charity for new trustees, aiming to recruit either those with close contact with the areas in which the charity operates, or who bring specific skills or contacts. To assist with this process each trustee completes a skills audit to help the charity determine where there are areas of expertise and where there may be gaps. New trustees are appointed following a public advertisement and interview process.

Induction of new trustees is mainly through discussion with the Chair of the Trustees and the Chief Executive, supplemented, as required, by specific training relating to the responsibilities and duties of trustees. A briefing pack which includes a copy of the governing documents, minutes of meetings and the annual report and financial statements for prior years is provided.

Governance changes

In July the Chair Marcus Bhargava stepped down from being a Trustee for ACT. Scott Harrison stepped down from being a Trustee in June. Hans Svennevig finished serving as Vice chair in August but continues as a Trustee. Helen Blachford was appointed Chair of Trustees from July, and ended her role as Chair of ACT Council of Teachers. Nansi Ellis was appointed co Vice Chair of ACT with Sarah Maclean who continues in this role. Sera Shortland will join the Board as ex officio Trustee from the September 2025 Board meeting having assumed the role of Chair of ACT Council of Teachers.

Association for Citizenship Teaching

Trustees Report for the period ended 31 August 2025

Objectives and Activities

The CIO's objective is to advance education for the public benefit by: (i) supporting and promoting the teaching of citizenship; and (ii) promoting research into, and the study of, the full and effective participation of citizens, especially young people, in society and to publish the results thereof.

The Trustees have had regard to the Charity Commission guidance on public benefit.

ACT is an education charity and membership organisation supporting teachers, schools and others. ACT works to transform the lives of children and young people through high quality Citizenship and democracy education.

We achieve our aims by supporting the education community with: teacher professional development, training, conferences and networking; teaching materials, resources, our journal and by sharing research; advocacy and policy influencing aimed at strengthening Citizenship education.

Day to day management of ACT is delegated to the Chief Executive who works closely with the Chair of Trustees and Treasurer. ACT employs external providers for financial and accountancy support and to produce the journal. Project consultants are employed to work on specific funded projects.

ACT Council

The Council is separate from the Trustees and comprises teachers and other practitioners and experts who advise and contribute to the delivery of work to achieve the charity's objective. The Council comprises a Chair, Vice-Chair and other council members. The Chair of ACT Council is ex officio Trustee and attends Board meetings of the CIO.

Achievements and Performance, 1 September 2024 to 31 August 2025

Staffing

Liz Moorse remains as ACT's Chief Executive. The team includes staff covering programme operations, education, content and resources, marketing, website, events, membership and research. A range of part time education and specialist consultants are used to support project work led by the staff team.

The remuneration of key management is discussed annually by the Trustees with reference to annual performance of the Charity and market conditions generally. Benchmarking against comparable roles in similar charities is used to determine and review levels of pay.

Financial management

ACT employed ExcluServ Ltd to provide professional support to manage the ACT accounts.

ACT budget and funding

During the year, ACT Trustees carefully examined income forecasts and expenditure for the year. Project funding from the Gordon Cook Foundation for the Five Nations Network Programme was agreed for a further three years. A project from Joseph Rowntree Charitable Trust on critical media

Association for Citizenship Teaching

Trustees Report for the period ended 31 August 2025

literacy professional development for teachers was completed. This final year of programme work was undertaken following a grant from the NCS CiC for the Active Citizenship in Schools Programme. Funds are drawn down for each year this programme operates. Additional income was raised through memberships, training events, conferences and consultancy including for projects.

ACT Strategic Plan for 2024 to 2030

Following development of a revised Strategic Plan in the previous year after consultations with Trustees, Council and staff, a new plan was implemented from 1 September 2025 to set a new strategy for the charity until 2030. The plan includes a vision statement, new strategic aims and key priorities for the focus of the charity's work. This was undertaken in the context of anticipating significant education policy changes that would affect Citizenship following the change of government. The plan is summarised below.

Vision

“Our vision is for all young people to be active, informed citizens, equipped through effective Citizenship Education with the knowledge, skills and experience to participate in and shape a strong and vibrant democracy based on equity, fairness and justice.”

Purpose

Our key purpose is to support and strengthen the teaching of Citizenship education and to promote wider public understanding of the subject of Citizenship, including through the publication of research.

Our work is focused on our long-term strategy to embed high quality Citizenship curricula in schools and colleges as the only effective and systematic way to try to ensure every child and young person receives high quality Citizenship education. Trustees are regularly appraised as to how operational activity is developing to ensure work is focused on these priorities including how membership among teachers, schools and other settings is growing.

The Strategic Plan aims and priorities are set out in figure 1 below.

Association for Citizenship Teaching

Trustees Report for the period ended 31 August 2025

Figure 1: ACT Strategic Plan Aims and Priorities 2024 to 2030

	Empower	Inspire	Advocate
Priorities:	Aim : Build capacity and empower a diverse community of committed Citizenship teachers	Aim : Demonstrate the impact of quality Citizenship teaching for learners, schools, settings and society	Aim : Secure greater public and professional recognition, understanding and policy support for Citizenship education
1. Demand a high-quality Citizenship curriculum for every learner	Advance effective Citizenship education through shaping the new national curriculum and qualifications, guiding teachers in interpreting that curriculum and in effective pedagogy across schools and settings	Improve the quality of outcomes for learners through publication and dissemination of our research, showing the impact of effective Citizenship provision, including qualifications and influencing practice	Assert the importance of Citizenship in the curriculum review, demonstrating effective curriculum and pedagogy, the impact of specialist teaching and the transformative power of the subject in schools and settings
2. Reinvigorate the teaching community through Citizenship	Enable Association member teachers to learn from each other through networks, CPD and conferences to become confident and competent Citizenship educators	Generate and support the development of innovative, high-impact curriculum and assessment models and teaching resources	Demand a national strategy to retain and increase the number of specialist Citizenship teachers through ITE and continuous professional development
3. Strengthen the quality of Citizenship through evaluation and accountability	Engage teachers with models of self-improvement to enhance Citizenship provision and improve outcomes for learners	Expand the use of our research-informed self-evaluation tools to enable schools and settings to identify strengths and continuously improve their Citizenship provision	Influence national and local accountability frameworks , including the DfE, Ofsted and multi-academy trusts, to reflect the equal subject status of Citizenship in the curriculum
4. Promote democratic, active Citizenship in every school and setting to help to build a more inclusive and equitable society	Engage a wider range of teachers, ensuring that we promote greater equity and diversity in Citizenship education and across the Association	Enable high-quality Citizenship education through authoritative teacher guidance on a variety of topics, particularly controversial issues, AI, deliberative pedagogy, skills, active citizenship and creating a democratic school and setting culture	Influence education discourse, policy and practice nationally and locally, representing teacher members' views, experience and expertise

Association for Citizenship Teaching

Trustees Report for the period ended 31 August 2025

Key activities

The following key activities are designed to meet our aims and priorities and support our teachers and members with high quality Citizenship education.

Journal 'Teaching Citizenship'

ACT produces and publishes two editions of the journal, 'Teaching Citizenship' each year. The journal is also available via an online publishing platform on the ACT website. The development of journal content is led by the Journal Editor Board who are members of ACT Council and staff.

Teacher conferences and awards

Teacher conferences are a way for ACT to engage with and support teachers with their professional development, subject knowledge development and to develop ideas for classroom teaching. ACT held a face-to-face summer teacher conference in June at Portcullis House in conjunction with the Parliament Education and Engagement Team in London which was followed by our Citizenship Teacher Awards Celebration in Parliament to recognise outstanding and innovative Citizenship teachers and mentors across the country.

ACT website and learning resources

In 2025, ACT continued work to develop the website www.teachingcitizenship.org.uk and published additional resources and other guidance such as on *Maintaining Impartiality in Primary Citizenship*. The website is essential to ACT's work in providing members and non-members with access to key information, advice, support as well as to exemplar resources and booking information about CPD, conferences and other events.

CPD events and teacher meetings

ACT offers continuing professional development (CPD) events for teachers and other educators to support high quality Citizenship education. Details of each session and online, on-demand opportunities are available via the ACT website. The CPD is designed to support teachers and schools whether they are new to the subject or have existing subject teaching experience to draw upon. Bespoke CPD is also available.

ACT Quality Assurance Awards

The ACT Quality Standard for schools is available as a tool to help schools improve their Citizenship provision and has been updated again this year with some revisions. The responses to this are being analysed through our research work, the National Citizenship Education Survey (NCES). The ACT Quality Mark for Citizenship Teaching resources uses a quality assurance process to highlight and promote the best Citizenship teaching resources. Both are offered as services and details are all available on the ACT website.

Association for Citizenship Teaching

Trustees Report for the period ended 31 August 2025

Funded programmes and contracted work:

The Five Nations Network for Citizenship and Values Education

ACT is the appointed the manager of the Five Nations Network and programme by the Gordon Cook Foundation (GCF). The 2025 network conference took place as a residential conference in Edinburgh, Scotland for 70 teachers and educators from across England, Ireland, Northern Ireland, Scotland and Wales. More information about the Five Nations Network and the annual programme report is available at www.fivenations.net

Active Citizenship in Schools (ACIS)

Our work funded by NCS CiC continued in 2024-5. The programme is focused on developing a strategic approach designed to embed active citizenship within the school curriculum. The programme objectives closely align with our organisational strategy and aim to:

- build a movement of schools, colleges and teachers committed to integrating citizenship and democracy education as a curriculum subject over the long term;
- demonstrate how active citizenship and social action support a high-quality education and provide a pathway to ongoing action in communities.

Across the four-year programme we have organised delivery into work packages: Staff and operational; Teacher and school recruitment; Research; School Support; Teacher Training; Curriculum resources; Stakeholders. Our research strand is led for us by Middlesex University and involved a third year of data collection via the online NCES teacher survey, a separate survey for pupils and case study visits to schools in our research cluster. The outputs of the programme in the form of our model curriculum, teaching resources, CPD and research publications are all available via our website.

Oak National Contract for the development of Citizenship

In 2024, ACT successfully tendered for and secured a government contract to develop and deliver Citizenship lessons and associated content to be published via the Oak website. These lessons comprise videos, lesson slides and other material that support high quality Citizenship Teaching. Content comprising over 300 lessons for key stage 3, key stage 4 and GCSE Citizenship Studies were completed and published in July 2025.

Policy influencing

ACT is the voice for Citizenship, representing teachers and other educators with policy makers and education leaders. Our Chief Executive regularly meets with officials from the DFE, Ofsted and other government departments. ACT has also been an active member of the Council for Subject Associations (CFA), and our Chief Executive is on their Board of Directors. ACT attends meetings with a wide range of strategic and national education organisations and regularly contributes to Parliament Committee Inquiries on relevant areas of education.

The Chief Executive continues to represent the UK on behalf of the DFE at the Council of Europe Education Policy Advice Network on Democratic Citizenship and Human Rights. She attends regular conferences and meetings with colleagues from the member states across the Council of Europe and in addition contributes to Advisory Groups.

Association for Citizenship Teaching

Trustees Report for the period ended 31 August 2025

Reserves Policy

On 31 August 2025 the total reserves of the charity were £1,581,653, of which £194,563 was restricted by funders for specific projects, £744,506 was designated and £642,584 was unrestricted. The Trustees Reserves Policy was reviewed during the year and reset with the goal of establishing a minimum of six months operating costs. The charity has free reserves (unrestricted reserves not included in designated reserves or fixed assets) of £642,271, which is considered an appropriate level. The Trustees continue to review the appropriate level of reserves going forward, responding to the changing finances of ACT, the very challenging fundraising environment and the requirement for working capital.

Financial Review

The position of the charity at the year-end is set out in the Balance Sheet on page 17. Principal funding sources continue to be grants, contracts and consultancy income. However, membership income is increasing.

The Trustees continue to use low-risk approach to holding funds not yet in operational use. The Finance committee keep the savings products used under review. The income for the current year of operation is held in the ACT current account.

Risk Policy

During the year the Trustees agreed an approach to identifying, recording and managing risk and have developed a risk register. The principal risks and strategies for mitigating these risks are summarised as:

Technology failure are mitigated through the use new equipment for each member of staff and a set up based on the government recognised Cyber Essentials. Expert technical support is provided by 1st IT, who specialise in working with charities. All staff are required to sign and follow the ACT User Acceptance policy and use the IT equipment provided by ACT work, which has virus protection software.

Loss of income or identity due to fraud is mitigated through staff induction and training on the key principles to follow to reduce ACT's exposure to fraud. Training involves use of modules developed by Prevent Charity Fraud.

The charity has developed action plans to mitigate these and other risks.

Association for Citizenship Teaching

Trustees Report for the period ended 31 August 2025

Responsibilities of the Trustees

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity 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 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees on 7/5/26 and signed on their behalf by:



By Order of the Chairman of Trustees

Helen Blachford

Association for Citizenship Teaching

Independent Auditor's Report for the period ended 31 August 2025

Independent Auditor's Report to the Trustees of Association for Citizenship Teaching

Opinion

We have audited the financial statements of Association for Citizenship Teaching (the 'charity') for the period ended 31 August 2025 which comprise the Statement of Financial Activities, Statement of Financial Position, Cashflow Statement and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 August 2025, and of its incoming resources and application of resources, including its income and expenditure, for the period then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the Trustees annual report, other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not

Association for Citizenship Teaching

Independent Auditor's Report for the period ended 31 August 2025

cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements, or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- the charity has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 10, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Association for Citizenship Teaching

Independent Auditor's Report for the period ended 31 August 2025

Auditor responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- making enquires of trustees and management as to where they consider there to be a susceptibility to fraud and whether they have any knowledge or suspicion of fraud;
- obtaining an understanding of the internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations;
- assessing the risk of management override including identifying and testing journal entries;
- challenging the assumptions and judgements made by management in its significant accounting estimates.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the FRC's website at: <https://www.frc.org.uk/auditors/audit-assurance/auditor-s-responsibilities-for-the-audit-of-the-fi/description-of-the-auditor%E2%80%99s-responsibilities-for>. This description forms part of our auditor's report.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Association for Citizenship Teaching

Independent Auditor's Report for the period ended 31 August 2025

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



14/5/2026

Haines Watts Swindon Limited
Old Station House
Station Approach
Swindon
SN1 3DU

Haines Watts is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.

Association for Citizenship Teaching
Statement of Financial Activities (incorporating income and expenses account) for the period ended 31 August 2025

	Notes	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total as at 31 August 2025 £	Total as at 31 August 2024 £
Income and endowments from:					
Donations and legacies	2	454,921	118,500	573,421	862,999
Charitable activities	3	63,048	140,141	203,189	245,693
Investments	4	76,855	-	76,855	75,371
Total income and endowments		594,824	258,641	853,465	1,184,063
Resources Expended					
Fundraising		-	-	-	524
Charitable activities	5	455,260	244,314	699,574	673,594
Total Resources Expended		455,260	244,314	699,574	674,118
Net Expenditure for the year		139,564	14,327	153,891	509,945
Transfer of funds		-	-	-	-
Net movement of funds		139,564	14,327	153,891	509,945
Reconciliation of funds					
Total funds brought forward	16	1,247,526	180,236	1,427,762	917,817
Total funds carried forward		1,387,090	194,563	1,581,653	1,427,762

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

Association for Citizenship Teaching

Statement of Financial Position as at 31 August 2025

	Notes	Total as at 31 August 2025 £	Total as at 31 August 2024 £
Fixed Assets			
Tangible assets	11	313	610
Current Assets			
Debtors	12	22,487	47,907
Cash at bank and in hand	13	1,612,683	1,895,043
		1,635,170	1,942,950
Creditors: Amounts falling due within one year	14	53,830	515,798
Net Current Assets		1,581,340	1,427,152
Net Assets		1,581,653	1,427,762
Unrestricted Funds	16	642,584	462,730
Designated Funds	16	744,506	784,796
Restricted Funds	16	194,563	180,236
Total Funds		1,581,653	1,427,762

Approved by the Trustees on 7/5/26 and signed on their behalf by:

U Blachford.

By Order of the Chairman of Trustees

Helen Blachford

Association for Citizenship Teaching

Cash Flow Statement as at 31 August 2025

	Total as at 31 August 2025	Total as at 31 August 2024
	£	£
Net cash flow from operating activities	(359,215)	(277,863)
Cash flow from investing activities		
Payments to acquire tangible fixed assets	-	(868)
Interest received	76,855	75,371
Net cash flow from investing activities	76,855	74,503
Net increase / (decrease) in cash and cash equivalents	(282,360)	(203,360)
Cash and cash equivalents at 1 September 2024	1,895,043	2,098,403
Cash and cash equivalents at 31 August 2025	1,612,683	1,895,043
Cash and cash equivalents consists of:		
Cash at bank and in hand	1,612,683	1,895,043
Cash and cash equivalents at 31 August 2025	1,612,683	1,895,043
 <u>Reconciliation of net income / (expenditure) to net cash flow from operating activities</u>		
-		
	Total as at 31 August 2025	Total as at 31 August 2024
	£	£
Net income for year	153,891	509,945
Interest receivable	(76,855)	(75,371)
Depreciation and impairment of tangible fixed assets	297	1,853
Increase in debtors	25,420	(42,620)
Decrease in creditors	(461,968)	(671,670)
Net cash flow from operating activities	(359,215)	(277,863)

Association for Citizenship Teaching

Notes to the Financial Statements for the period ended 31 August 2025

Background

The Association of Citizenship Teaching (ACT) is a CIO registered under number 1187335 with the Charities Commission in England and Wales. It is a public benefit entity, it is domiciled in England and Wales and its registered address is at Suite 281 Hill House, 210 Upper Richmond Road, London, SW15 6NP.

The object of the charity is to support and promote the teaching of citizenship, to promote research into, and the study of the full and effective participation of citizens in society.

1) Accounting policies and basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) – (Charities SORP FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011. The charity meets the definition of a public benefit entity as defined by FRS102.

The preparation of financial statements in conformity with FRS102 requires the use of certain critical accounting estimates. It also requires management to exercise its judgement in the process of applying the accounting policies selected for use by the Charity. Use of available information and application of judgement are inherent in the formation of estimates. Actual outcomes in the future could differ from such estimates.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

The financial statements are prepared in sterling, which is the functional currency of the entity and is rounded to the nearest £.

Going concern

There are no material uncertainties about the charity's ability to continue as a going concern.

Incoming resources

Grants are recognised in the accounts when receivable and allocated to restricted or unrestricted funds as specified by the donor.

Income from conference fees is included as income from activities in furtherance of the charity's objectives. Where a conference has not taken place by the year end, the related income is deferred to the period in which it is held.

Subscription income is recognised upon receipt from the member, whereupon the invoice for the fee is raised. Subscription to the charity's magazine includes membership of ACT.

Resources expended

Expenditure is recognised on an accruals basis when a liability is incurred. Expenditure includes VAT which cannot be recovered and is reported as part of the expenditure to which it relates.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities. It includes both costs that can be allocated directly to these activities and indirect costs which are necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include independent examiner's fees and costs linked to the strategic management of the charity.

Association for Citizenship Teaching

Notes to the Financial Statements for the period ended 31 August 2025

Fixed Assets

Tangible fixed assets are stated at cost less depreciation. Assets with a cost of £250 or more are capitalised. 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:

Information Technology	33.33% on cost
Office Equipment	20% on cost

Debtors

Trade and other debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid.

Creditors

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are recognised at their settlement amount.

Pensions

The charity pays into defined contribution personal pension schemes on behalf of its employees. The charity has no further responsibility to its employees regarding pensions.

Funds

Restricted funds are used for the specific purpose laid down by the donor. Expenditure which meets these conditions is charged to the fund.

Unrestricted funds are other incoming resources receivable or generated for the objectives of the charity without further specified purpose and are available as general funds.

Designated funds are used for specific purposes as agreed by the Trustees to undertake the Active Citizenship in Schools Programme as described above.

Association for Citizenship Teaching

Notes to the Financial Statements for the period ended 31 August 2025

2) Income from donations and legacies

	Unrestricted £	Restricted £	Total as at 31 August 2025 £	Total as at 31 August 2024 £
Grants	450,000	118,500	568,500	852,634
Sponsorship	2,620	-	2,620	3,225
Gifts in Kind	2,256	-	2,256	7,140
Donations	45	-	45	-
	454,921	118,500	573,421	862,999

Grants received breakdown:

Joseph Rowntree Charitable Trust (Media Literacy)	-	38,500	38,500	40,834
National Crime Agency (Fraud Education)	-	-	-	41,800
NCSCIC (Active Citizenship in Schools)	450,000	-	450,000	675,000
Gordon Cook (5 Nations Network)	-	80,000	80,000	80,000
Electoral Commission (Training Events CDP)	-	-	-	15,000
	450,000	118,500	568,500	852,634

Total income from donations and legacies was £573,421 (2024: £862,999), of which £454,921 (2024: £700,365) was attributable to unrestricted and £118,500 (2024: £162,634) was attributable to restricted funds.

3) Income from charitable activities

	Unrestricted £	Restricted £	Total as at 31 August 2025 £	Total as at 31 August 2024 £
Sale of goods and services	15,239	140,141	155,380	198,020
Membership Subscriptions	40,098	-	40,098	39,557
Conferences	7,711	-	7,711	8,116
	63,048	140,141	203,189	245,693

Total income from charitable activities was £203,189 (2024: £245,693), of which £63,048 (2024: £62,225) was attributable to unrestricted and £140,141 (2024: £183,468) was attributable to restricted funds.

4) Income from investments

	Unrestricted £	Restricted £	Total as at 31 August 2025 £	Total as at 31 August 2024 £
Interest receivable	76,855	-	76,855	75,371
	76,855	-	76,855	75,371

All income from investment income was unrestricted for the current and prior year.

Association for Citizenship Teaching

Notes to the Financial Statements for the period ended 31 August 2025

5) Analysis of expenditure on charitable activities

	Activities undertaken directly £	Support costs £	Total as at 31 August 2025 £	Total as at 31 August 2024 £
Build capacity and empower a diverse community of committed Citizenship teachers	379,010	6,115	385,125	426,651
Demonstrate the impact of quality Citizenship teaching for learners, schools, settings and society	169,430	2,038	171,468	133,834
Secure greater public and professional recognition, understanding and policy support for Citizenship education	140,943	2,038	142,981	113,109
	689,383	10,191	699,574	673,594

Total expenditure for the year was £699,574 (2023 - £638,751) of which £244,314 (2023 - £164,784) was attributable to restricted and £455,260 (2023 - £473,967) was attributable to unrestricted funds.

6) Allocation of support costs

	Build capacity and empower a diverse community of committed Citizenship teachers £	Demonstrate the impact of quality Citizenship teaching for learners, schools, settings and society £	Secure greater public and professional recognition, understanding and policy support for Citizenship education	Total as at 31 August 2025 £	Total as at 31 August 2024 £
Governance	-	-	-	-	489
Finance	27,545	9,182	9,182	45,909	27,380
Human Resources	3,551	1,184	1,183	5,919	2,172
Information Technology	130	43	43	216	4,147
General Office	178	59	59	296	-
Other	(25,289)	(8,430)	(8,429)	(42,149)	(16,219)
	6,115	2,038	2,038	10,191	17,969

*Support costs are allocated based on staff time.

7) Governance costs

	Total as at 31 August 2025 £	Total as at 31 August 2024 £
AGM and board meetings	1,061	988
Trustee expenses	374	511
Independent examination fee	6,200	6,240
Insurance	2,029	2,891
Support costs	1,590	1,509
Overhead Allocations	(11,609)	(12,360)
Other	355	710

Association for Citizenship Teaching

Notes to the Financial Statements for the period ended 31 August 2025

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8) Employee Remuneration

Payroll Details:	Total as at 31 August 2025 £	Total as at 31 August 2024 £
Wages and Salaries	313,783	299,831
Social Security Costs	30,753	26,155
Pension Costs	18,827	17,189
Other staff costs	3,638	2,426
	367,001	345,601

The number of employees who received remuneration (excluding employer pension and NI costs) of more than £60,000 is as follows:

	Total as at 31 August 2025	Total as at 31 August 2024
£60,000 - £70,000	2	1
£70,000 - £80,000	-	-

The average number of employees during the year, calculated based on full-time equivalents, was as follows:

	Total as at 31 August 2025 Number	Total as at 31 August 2024 Number
Project workers	9	7
	9	7

Key Management Personnel

Key management personnel include all persons that have full authority and responsibility for planning, directing and controlling the activities of the charity. The total compensation paid to key management personnel for services provided to the charity was £143,172 (2024 -£142,169).

9) Trustee Remuneration

None of the Trustees (or any person connected with them) received any remuneration except as disclosed below and in note 18.

Four Trustees (2024: two) received expense reimbursements during the year for £374 (2024: £511). Helen Blachford also received £919 (2024: £2,913) for consultancy work and Nanci Ellis received £2,400 (2024: £1,350) for consultancy work. These amounts were not received in their capacity as Trustees.

ACT had taken out indemnity insurance at an annual cost of £755 to cover all Trustees (2024: £2,268).

10) Taxation

Association for Citizenship Teaching

Notes to the Financial Statements for the period ended 31 August 2025

As a charity, Association for Citizenship Foundation is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or s256 of the Taxation of Chargeable Gains ACT 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the Charity.

11) Tangible Fixed Assets

	Information Technology £	Total £
Cost:		
At 1 September 2024	7,699	7,699
Additions	-	-
Disposals	-	-
At 31 August 2025	<u>7,699</u>	<u>7,699</u>
Accumulated Depreciation		
At 1 September 2024	7,089	7,089
Charge for the year	297	297
Disposals	-	-
At 31 August 2025	<u>7,386</u>	<u>7,386</u>
Net book value		
At 31 August 2025	<u>313</u>	<u>313</u>
At 1 September 2024	<u>610</u>	<u>610</u>

12) Debtors

	Total as at 31 August 2025 £	Total as at 31 August 2024 £
Trade debtors	16,256	47,361
Prepayments and accrued income	6,231	546
	<u>22,487</u>	<u>47,907</u>

13) Cash at bank and in hand

	Total as at 31 August 2025 £	Total as at 31 August 2024 £
Cash at Bank and in Hand	1,612,683	1,895,043
	<u>1,612,683</u>	<u>1,895,043</u>

Association for Citizenship Teaching

Notes to the Financial Statements for the period ended 31 August 2025

14) Creditors: Amounts Falling Due within One Year

	Total as at 31 August 2025	Total as at 31 August 2024
	£	£
Trade Creditors	18,113	26,598
Accruals and deferred income	35,717	489,200
	53,830	515,798

15) Deferred Income

	Total as at 31 August 2025	Total as at 31 August 2024
	£	£
Balance as at beg of year	450,000	1,133,750
Additions in the year	-	-
Released to income	(450,000)	(683,750)
Balance as at end of year	-	450,000

There was no Deferred income at 31 August 2025.

16) Movement in Funds

	At 1 September 2024	Incoming Resources	Outgoing Resources	Transfers	Total as at 31 August 2025
	£	£	£	£	£
Restricted Funds					
Five Nations Network	20,048	80,000	(61,090)	-	38,958
JRCT Media Project	(61)	38,500	(38,439)	-	-
Oak Project	160,249	140,141	(144,785)	-	155,605
Fraud Education Project	-	-	-	-	-
Total Restricted Funds	180,236	258,641	(244,314)	-	194,563
Unrestricted Funds	462,730	142,784	(42,930)	80,000	642,584
Designated Funds					
Embedding Citizenships in Schools	784,796	452,040	(412,330)	(80,000)	744,506
Total Unrestricted Funds	1,247,526	594,824	(455,260)	-	1,387,090
Total Funds	1,427,762	853,465	(699,574)	-	1,581,653

Association for Citizenship Teaching

Notes to the Financial Statements for the period ended 31 August 2025

Restricted Funds:

***Five Nations Network** - ACT is the coordinating body of the Five Nations Network, a unique forum sharing practice in education for citizenship and values in England, Ireland, Northern Ireland, Scotland, and Wales.

***JRCT Media Project** - to develop an online, self-study continuing professional development course for teachers on critical media literacy using a learning management system.

***Oak Project** – a government contract to deliver Citizenship online lessons and videos for Oak National Academy.

***Fraud Education Project** - Phase 2 is to develop a series of live continuing professional development sessions for teachers on how to teach about fraud, money mules, and the consequences of financial crime through citizenship education.

Designated Funds:

Embedding Citizenships in Schools - ACT successfully bid for a four-year grant to embed citizenship education in schools across the country

	At 1 April 2023 £	Incoming Resources £	Outgoing Resources £	Transfers £	Total as at 31 August 2024 £
Restricted Funds					
Five Nations Network	36,420	80,000	(96,372)	-	20,048
JRCT Media Project	9,182	40,834	(50,077)	-	(61)
Oak Project	-	183,468	(23,219)	-	160,249
Fraud Education Project	27,247	41,800	(69,047)	-	-
Total Restricted Funds	72,849	346,102	(238,715)	-	180,236
Unrestricted Funds					
	266,193	159,937	(23,400)	60,000	462,730
Designated Funds					
Embedding Citizenships in Schools	578,775	678,024	(412,003)	(60,000)	784,796
Total Unrestricted Funds	844,968	837,961	(435,403)	-	1,247,526
Total Funds	917,817	1,184,063	(674,118)	-	1,427,762

17) Analysis of net assets between funds

Association for Citizenship Teaching

Notes to the Financial Statements for the period ended 31 August 2025

Current year 2025	Unrestricted funds	Designate d Funds	Restricted funds	2025 Total
	£	£	£	£
Fund balances at 31 August 2025 are represented by:				
Tangible fixed assets	313	-	-	313
Current assets	650,242	771,131	213,797	1,635,170
Creditors: amounts falling due within one year	(7,971)	(26,625)	(19,234)	(53,830)
	<u>642,584</u>	<u>744,506</u>	<u>194,563</u>	<u>1,581,653</u>

Prior year 2024	Unrestricted funds	Designate d Funds	Restricted funds	2024 Total
	£	£	£	£
Fund balances at 31 August 2024 are represented by:				
Tangible fixed assets	610	-	-	610
Current assets	170,187	1,467,788	304,975	1,942,950
Creditors: amounts falling due within one year	(21,475)	(476,971)	(17,352)	(515,798)
	<u>149,322</u>	<u>990,817</u>	<u>287,623</u>	<u>1,427,762</u>

18) Related Party Transactions

Helen Blachford received £1,036 (2024: £3,024) in expense claims for travel costs, consultancy work and recruitment materials

Nanci Ellis received £2,400 (2024: £1,350) for consultancy work.

Richard Glover received £106 (2024: £399) in expense claims for travel costs.

Becca Weighell received £83 (2024: £0) in expense claims for travel costs.

Sera Shortland received £73 (2024: £0) in expense claims for travel costs.

ASSOCIATION FOR CITIZENSHIP TEACHING

England & Wales - Charity number 1187335

Accounts



Association for Citizenship Teaching

**(A registered Charitable Incorporated Organisation
in England and Wales)**

**Trustees' Report and Audited Financial Statements
For the period 1 September 2023 to 31 August 2024**

Charity Number: 1187335

Association for Citizenship Teaching Contents

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Association for Citizenship Teaching Board of Trustees and Professional Advisors

Honorary President	Rt Hon the Lord Blunkett
Trustees	Marcus Bhargava (Chair) Sarah Maclean (Vice Chair) Hans Svennevig (Vice Chair) Richard Glover Helen Blachford Asjad Mir (Treasurer) Scott Harrison Nansi Ellis Becca Weighell (appointed 18 October 2023)
Registered address	Suite 281 Hill House 210 Upper Richmond Road London SW156NP
Banker	Unity Trust Bank 4 Brindley Place Birmingham B1 2HB
Accounts Preparation	ExcluServ Limited 133 Deepcut Bridge Road Surrey GU16 6SD
Auditors	Haines Watts Swindon Limited Old Station House Station Approach Swindon SN1 3DU

Association for Citizenship Teaching

Trustees Report for the period ended 31 August 2024

Report of the Trustees regarding the activities of the Charity for the period 1 September 2023 to 31 August 2024.

Constitutional Information

The Association for Citizenship Teaching (ACT) is a registered charitable incorporated organisation, charity number 1187335. ACT is governed by a constitution adopted on 13 January 2020. The governing document is published on the ACT website. The governance of ACT is vested in ACT's Trustees.

Previously the Association for Citizenship Teaching (ACT) existed as an unincorporated association (charity number 1100180) between 2001 and 2020. On 13 January 2020, the Charity Commission confirmed the registration of ACT as a CIO under a new charity registration. The unincorporated Association and the CIO were added to the Charity Commission register of mergers in 2021.

This is the fourth report made by the Trustees of the CIO and focuses on the activities undertaken from 1 September 2023 to 31 August 2024.

ACT Trustees

The Trustees have overall responsibility for the charity, ensuring compliance with legal and financial requirements and for directing the strategy of the charity to achieve the objectives. There were no changes to the Board of Trustees during this reporting period.

The Trustees continue to review the needs of the charity for new Trustees, aiming to recruit either those with close contact with the areas in which the charity operates, or who bring specific skills or contacts. To assist with this process each Trustee completes a skills audit to help the charity determine where there are areas of expertise and where there may be gaps. New Trustees are appointed following a public advertisement and interview process.

Induction of new Trustees is mainly through discussion with the Chair of the Trustees and the Chief Executive, supplemented, as required, by specific training relating to the responsibilities and duties of Trustees. A briefing pack which includes a copy of the governing documents, minutes of meetings and the annual report and financial statements for prior years is provided.

Objectives and Activities

The CIO's objective is to advance education for the public benefit by: (i) supporting and promoting the teaching of citizenship; and (ii) promoting research into, and the study of, the full and effective participation of citizens, especially young people, in society and to publish the results thereof.

The Trustees have had regard to the Charity Commission guidance on public benefit.

ACT is an education charity and membership organisation supporting teachers, schools and others. ACT works to transform the lives of children and young people through high quality Citizenship and democracy education.

Association for Citizenship Teaching

Trustees Report for the period ended 31 August 2024

We achieve our aims by supporting the education community with: teacher professional development, training, conferences and networking; teaching materials, resources, our journal and by sharing research; advocacy and policy influencing aimed at strengthening Citizenship education.

Day to day management of ACT is delegated to the Chief Executive who works closely with the Chair of Trustees and Treasurer. ACT employs external providers for financial and accountancy support and to produce the journal. Project consultants are employed to work on specific funded projects.

ACT Council

The Council is separate from the Trustees and comprises teachers and other practitioners and experts who advise and contribute to the delivery of work to achieve the charity's objective. The Council comprises a Chair, Vice-Chair and other council members. The Chair and Vice-Chair are Trustees of the CIO and attend Board meetings of the CIO.

Achievements and Performance, 1 September 2023 to 31 August 2024

Staffing

Liz Moorse remains as ACT's Chief Executive. The team includes staff covering programme operations, education and teacher professional development, content and resources, marketing, website, events, membership and research. A range of part time education and specialist consultants are used to support project work led by the staff team.

The remuneration of key management is discussed annually by the Trustees with reference to annual performance of the Charity and market conditions generally. Benchmarking against comparable roles in similar charities is used to determine and review levels of pay.

Financial management

ACT employed ExcluServ Ltd to provide professional support to manage the ACT accounts.

ACT budget and funding

During the year, ACT Trustees carefully examined income forecasts and expenditure for the year. Project funding from the Gordon Cook Foundation for the Five Nations Network Programme and from Joseph Rowntree Charitable Trust for a new project on critical media literacy professional development for teachers was secured. This is the third year of work undertaken following a grant from the NCS CiC for the Active Citizenship in Schools Programme. Funds are drawn down for each year this programme operates. Additional income was raised through memberships, training events, conferences and consultancy including for projects with the Electoral Commission.

Association for Citizenship Teaching

Trustees Report for the period ended 31 August 2024

ACT Strategic Plan for 2024 and beyond

The Strategic Plan was revised during 2024 so that a new plan could be implemented from September 2024-August 2030. The plan includes a vision statement, strategic aims and key priorities for the focus of the charity's work. The Board agreed the new plan will replace the current plan from 1 September 2024. The current plan is summarised below.

Vision

“Our vision is for all young people to be active, informed citizens, equipped through effective Citizenship education with the knowledge, skills and experience to participate in and shape a strong and vibrant democracy based on equality, fairness and justice.”

Purpose

Our key purpose is to support and strengthen the teaching of Citizenship education and to promote wider public understanding of the subject of Citizenship, including through the publication of research.

Our work is focused on our long-term strategy to embed high quality Citizenship curricula in schools and colleges as the only effective and systematic way to try to ensure every child and young person receives high quality Citizenship education.

The four strategic aims until August 2024 were.

1. **Build capacity so that more teachers become knowledgeable, confident teachers of Citizenship** who can inspire, motivate, and challenge children and young people to learn and achieve their best in the subject.
2. **Support and improve the quality of Citizenship provision in more schools and colleges** to develop curricula that reflect the essential knowledge, understanding and skills needed to become confident, active and empowered citizens and promote excellence through training, continual professional development, quality awards and publications.
3. **Increase the pool of Citizenship education expertise** by establishing ACT Teaching Ambassadors and new regional networks of teaching experts and mentors, as well as academics and supporters across the regions of the country.
4. **Secure greater public understanding and policy support for Citizenship education** so that the aims, role and contribution of the subject is more clearly understood and valued.

Trustees are regularly appraised as to how operational activity is developing to ensure work is focused on these priorities including how membership among teachers, schools and other settings is growing.

Association for Citizenship Teaching

Trustees Report for the period ended 31 August 2024

Key activities

Journal 'Teaching Citizenship'

ACT produces and publishes two editions of the journal, 'Teaching Citizenship' each year. The journal is also available via an online publishing platform on the ACT website. The development of journal content is led by the Journal Editor Board who are members of ACT Council and staff.

Teacher conferences and awards

Teacher conferences are a way for ACT to engage with and support teachers with their professional development, subject knowledge development and to develop ideas for classroom teaching. ACT held a face-to-face summer teacher conference in June at the Coin Street Community Venue in London and the third year of our Teacher Awards Celebration to recognise outstanding and innovative Citizenship teachers and mentors across the country.

ACT website and learning resources

In 2024, ACT continue work to develop the website www.teachingcitizenship.org.uk and published additional resources as part of the Citizenship model curriculum as well as other guidance such as on Teaching Active Citizenship. The website is essential to ACT's work in providing members and non-members with access to key information, advice, support as well as to exemplar resources and booking information about CPD, conferences and other events.

CPD events and teacher meetings

ACT offers a programme of continuing professional development for teachers and other educators to support high quality Citizenship education. Details of the programme and each session is available via the ACT website. The programme has been designed to support teachers and schools whether they are new to the subject or have existing subject teaching experience to draw upon. Bespoke CPD is also available.

ACT Quality Assurance Awards

The ACT Quality Standard for schools is available as a tool to help schools improve their Citizenship provision and has been updated again this year with some revisions. The responses to this are being analysed through our research work, the National Citizenship Education Survey (NCES). The ACT Quality Mark for Citizenship Teaching resources uses a quality assurance process to highlight and promote the best Citizenship teaching resources. Both are offered as services and details are all available on the ACT website.

Funded programmes:

The Five Nations Network for Citizenship and Values Education

Association for Citizenship Teaching

Trustees Report for the period ended 31 August 2024

ACT is the appointed the manager of the Five Nations Network and programme by the Gordon Cook Foundation (GCF). The 2024 network conference took place as a residential conference near London, England for 80 teachers and educators from across England, Ireland, Northern Ireland, Scotland and Wales. More information about the Five Nations Network and the annual programme report is available at www.fivenations.net

Active Citizenship in Schools (ACIS)

Our work funded by NCS CiC continued in 2023-4. The programme is focused on developing a strategic approach designed to embed active citizenship within the school curriculum. The programme objectives closely align with our organisational strategy and aim to:

- build a movement of schools, colleges and teachers committed to integrating citizenship and democracy education as a curriculum subject over the long term;
- demonstrate how active citizenship and social action support a high-quality education and provide a pathway to ongoing action in communities.

For young people, this means improving their political literacy, personal development and well-being and employment prospects.

Across the four-year programme we have organised delivery into work packages: Staff and operational; Teacher and school recruitment; Research; School Support; Teacher Training; Curriculum resources; Stakeholders. Our research strand is led for us by Middlesex University and involved a second year of data collection via the online NCES teacher survey, a separate survey for pupils and case study visits to schools in our research cluster. The outputs of the programme in the form of our model curriculum, teaching resources, CPD and research publications are all available via our website.

Policy influencing

ACT is the voice for Citizenship, representing teachers and other educators with policy makers and education leaders. Our Chief Executive regularly meets with officials from the DFE, Ofsted and other government departments. ACT has also been an active member of the Council for Subject Associations and our CEO is on their Board of Directors. ACT attends meetings with a wide range of strategic and national education organisations and regularly contributes to Parliament Committee Inquiries on relevant areas of education.

The Chief Executive continues to represent the UK on behalf of the DFE at the Council of Europe Education Policy Advice Network on Democratic Citizenship and Human Rights. She attends regular conferences and meetings with colleagues from the member states across the Council of Europe and in addition contributes to Advisory Groups.

Reserves Policy

On 31 August 2024 the total reserves of the charity were £1,427,762 (2023: £917,817) of which £180,236 (2023: £107,387) was restricted by funders for specific projects, £784,796 (2023: £578,775) was designated and £462,730 (2023: £266,193) was unrestricted. The Trustees Reserves Policy was

Association for Citizenship Teaching

Trustees Report for the period ended 31 August 2024

reviewed during the year and reset with the goal of establishing a minimum of six months operating costs. This is estimated at £188,500. The charity has free reserves (unrestricted reserves not included in designated reserves or fixed assets) of £462,120 (2023: £264,598), which exceeds the target level. The Trustees continue to review the appropriate level of reserves going forward, responding to the changing finances of ACT and the requirement for working capital.

Financial Review

The position of the charity at the year-end is set out in the Balance Sheet on page 16. Principal funding sources continue to be grants and consultancy income. However, membership income is increasing.

The Trustees continue to use low-risk approach to holding funds not yet in operational use. The Finance committee keep the savings products used under review. The income for the current year of operation is held in the ACT current account.

Risk Policy

During the year the Trustees agreed an approach to identifying, recording and managing risk and have developed a risk register. The principal risks and strategies for mitigating these risks are summarised as:

Technology failures are mitigated through the use of new equipment for each member of staff and a set up based on the government recognised Cyber Essentials. Expert technical support is provided by 1st IT, who specialise in working with charities. All staff are required to sign and follow the ACT User Acceptance policy and use the IT equipment provided by ACT work, which has virus protection software.

Loss of income or identity due to fraud is mitigated through staff induction and training on the key principles to follow to reduce ACT's exposure to fraud. Training involves use of modules developed by Prevent Charity Fraud.

The charity has developed action plans to mitigate these and other risks.

Association for Citizenship Teaching

Trustees Report for the period ended 31 August 2024

Responsibilities of the Trustees

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

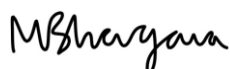
The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period.

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 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees on 16 April 2025 and signed on their behalf by:



By Order of the Chairman of Trustees

Marcus Bhargava

Association for Citizenship Teaching

Independent Auditor's Report for the period ended 31 August 2024

Independent Auditor's Report to the Trustees of Association for Citizenship Teaching

Opinion

We have audited the financial statements of Association for Citizenship Teaching (the 'charity') for the period ended 31 August 2024 which comprise the Statement of Financial Activities, Statement of Financial Position, Cashflow Statement and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 August 2024, and of its incoming resources and application of resources, including its income and expenditure, for the period then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the Trustees annual report, other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not

Association for Citizenship Teaching

Independent Auditor's Report for the period ended 31 August 2024

cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements, or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the Trustees' report; or
- the charity has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of Trustees

As explained more fully in the Trustees' responsibilities statement set out on page 10, the Trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Association for Citizenship Teaching

Independent Auditor's Report for the period ended 31 August 2024

Auditor responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- making enquires of Trustees and management as to where they consider there to be a susceptibility to fraud and whether they have any knowledge or suspicion of fraud;
- obtaining an understanding of the internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations;
- assessing the risk of management override including identifying and testing journal entries;
- challenging the assumptions and judgements made by management in its significant accounting estimates.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the FRC's website at: <https://www.frc.org.uk/auditors/audit-assurance/auditor-s-responsibilities-for-the-audit-of-the-fi/description-of-the-auditor%E2%80%99s-responsibilities-for>. This description forms part of our auditor's report.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Association for Citizenship Teaching

Independent Auditor's Report for the period ended 31 August 2024

Use of our report

This report is made solely to the charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's Trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Haines Watts

12 May 2025

Haines Watts Swindon Limited, Statutory Auditor
Old Station House
Station Approach
Swindon
SN1 3DU

Haines Watts Swindon Limited is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

Association for Citizenship Teaching
Statement of Financial Activities (incorporating income and expenses account) for the period ended 31 August 2024

	Note	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total as at 31 August 2024 £	Total as at 31 August 2023 £
Income and endowments from:					
Donations and legacies	2	700,365	162,634	862,999	904,768
Charitable activities	3	62,225	183,468	245,693	83,453
Investments	4	75,371	-	75,371	13,406
Total income and endowments		837,961	346,102	1,184,063	1,001,627
Resources Expended					
Fundraising		524	-	524	1,571
Charitable activities	5	434,879	238,715	673,594	638,751
Total Resources Expended		435,403	238,715	674,118	640,322
Net Expenditure for the year		402,558	107,387	509,945	361,305
Transfer of funds		-	-	-	-
Net movement of funds		402,558	107,387	509,945	361,305
Reconciliation of funds					
Total funds brought forward	16	844,968	72,849	917,817	556,512
Total funds carried forward		1,247,526	180,236	1,427,762	917,817

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

Association for Citizenship Teaching

Statement of Financial Position as at 31 August 2024

	Notes	Total as at 31 August 2024 £	Total as at 31 August 2023 £
Fixed Assets			
Tangible assets	11	610	1,595
Current Assets			
Debtors	12	47,907	5,287
Cash at bank and in hand	13	1,895,043	2,098,403
		1,942,950	2,103,690
Creditors: Amounts falling due within one year	14	515,798	1,187,468
Net Current Assets		1,427,152	916,222
Net Assets		1,427,762	917,817
Unrestricted Funds	16	462,730	266,193
Designated Funds	16	784,796	578,775
Restricted Funds	16	180,236	72,849
Total Funds		1,427,762	917,817

Approved by the Trustees on 16 April 2025 and signed on their behalf by:

M Bhargava

By Order of the Chairman of Trustees

Marcus Bhargava

Association for Citizenship Teaching

Cash Flow Statement as at 31 August 2024

	Total as at 31 August 2024	Total as at 31 August 2023
	£	£
Net cash flow from operating activities	(277,863)	(343,093)
Cash flow from investing activities		
Payments to acquire tangible fixed assets	(868)	-
Interest received	75,371	13,406
Net cash flow from investing activities	74,503	13,406
Net increase / (decrease) in cash and cash equivalents	(203,360)	(329,687)
Cash and cash equivalents at 1 September 2023	2,098,403	2,428,090
Cash and cash equivalents at 31 August 2024	1,895,043	2,098,403
Cash and cash equivalents consists of:		
Cash at bank and in hand	1,895,043	2,098,403
Cash and cash equivalents at 31 August 2024	1,895,043	2,098,403

Reconciliation of net income / (expenditure) to net cash flow from operating activities

	Total as at 31 August 2024	Total as at 31 August 2023
	£	£
Net income / (expenditure) for year	509,945	361,305
Interest receivable	(75,371)	(13,406)
Depreciation and impairment of tangible fixed assets	1,853	2,007
(Increase) / decrease in debtors	(42,620)	(4,918)
(Decrease) / Increase in creditors	(671,670)	(688,081)
Net cash flow from operating activities	(277,863)	(343,093)

Association for Citizenship Teaching

Notes to the Financial Statements for the period ended 31 August 2024

Background

The Association of Citizenship Teaching (ACT) is an CIO registered under number 1187335 with the Charities Commission in England and Wales. It is a public benefit entity, it is domiciled in England and Wales and its registered address is at Suite 281 Hill House, 210 Upper Richmond Road, London, SW15 6NP.

The object of the charity is to support and promote the teaching of citizenship, to promote research into, and the study of the full and effective participation of citizens in society.

1) Accounting policies and basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) – (Charities SORP FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011. The charity meets the definition of a public benefit entity as defined by FRS102.

The preparation of financial statements in conformity with FRS102 requires the use of certain critical accounting estimates. It also requires management to exercise its judgement in the process of applying the accounting policies selected for use by the Charity. Use of available information and application of judgement are inherent in the formation of estimates. Actual outcomes in the future could differ from such estimates.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

The financial statements are prepared in sterling, which is the functional currency of the entity and is rounded to the nearest £.

Going concern

There are no material uncertainties about the charity's ability to continue as a going concern.

Incoming resources

Grants are recognised in the accounts when receivable and allocated to restricted or unrestricted funds as specified by the donor.

Income from conference fees is included as income from activities in furtherance of the charity's objectives. Where a conference has not taken place by the year end, the related income is deferred to the period in which it is held.

Subscription income is recognised upon receipt from the member, whereupon the invoice for the fee is raised. Subscription to the charity's magazine includes membership of ACT.

Resources expended

Expenditure is recognised on an accruals basis when a liability is incurred. Expenditure includes VAT which cannot be recovered and is reported as part of the expenditure to which it relates.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities. It includes both costs that can be allocated directly to these activities and indirect costs which are necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include independent examiner's fees and costs linked to the strategic management of the charity.

Association for Citizenship Teaching

Notes to the Financial Statements for the period ended 31 August 2024

Fixed Assets

Tangible fixed assets are stated at cost less depreciation. Assets with a cost of £250 or more are capitalised. 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:

Information Technology	33.33% on cost
Office Equipment	20% on cost

Debtors

Trade and other debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid.

Creditors

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are recognised at their settlement amount.

Pensions

The charity pays into defined contribution personal pension schemes on behalf of its employees. The charity has no further responsibility to its employees regarding pensions.

Funds

Restricted funds are used for the specific purpose laid down by the donor. Expenditure which meets these conditions is charged to the fund.

Unrestricted funds are other incoming resources receivable or generated for the objectives of the charity without further specified purpose and are available as general funds.

Designated funds are used for specific purposes as agreed by the Trustees to undertake the Active Citizenship in Schools Programme as described above.

Association for Citizenship Teaching

Notes to the Financial Statements for the period ended 31 August 2024

2) Income from donations and legacies

	Unrestricted £	Restricted £	Total as at 31 August 2024 £	Total as at 31 August 2023 £
Grants	690,000	162,634	852,634	871,408
Sponsorship	3,225	-	3,225	-
Gifts in Kind	7,140	-	7,140	33,360
	<u>700,365</u>	<u>162,634</u>	<u>862,999</u>	<u>904,768</u>

Grants received breakdown:

Joseph Rowntree Charitable Trust (Media Literacy)	-	40,834	40,834	33,833
Home Office (Fraud Education)	-	41,800	41,800	86,575
Gordon Cook Foundation (5 Nations Network)	-	-	-	76,000
NCSCIC (Active Citizenship in Schools)	675,000	-	675,000	675,000
Burnett & Reid LLP (5 Nations Network)	-	80,000	80,000	-
Electoral Commission (Training Events CDP)	15,000	-	15,000	-
	<u>690,000</u>	<u>162,634</u>	<u>852,634</u>	<u>871,408</u>

Total income from donations and legacies was £862,999 (2023: £904,768), of which £700,365 (2023: £708,360) was attributable to unrestricted and £162,634 (2023: £196,408) was attributable to restricted funds.

3) Income from charitable activities

	Unrestricted £	Restricted £	Total as at 31 August 2024 £	Total as at 31 August 2023 £
Sale of goods and services	14,552	183,468	198,020	43,658
Membership Subscriptions	39,557	-	39,557	29,524
Conferences	8,116	-	8,116	10,271
	<u>62,225</u>	<u>183,468</u>	<u>245,693</u>	<u>83,453</u>

Total income from charitable activities was £245,693 (2023: £83,453), of which £62,225 (2023: £83,453) was attributable to unrestricted and £183,468 (2023: £Nil) was attributable to restricted funds.

4) Income from investments

	Unrestricted £	Restricted £	Total as at 31 August 2024 £	Total as at 31 August 2023 £
Interest receivable	75,371	-	75,371	13,406
	<u>75,371</u>	<u>-</u>	<u>75,371</u>	<u>13,406</u>

Association for Citizenship Teaching

Notes to the Financial Statements for the period ended 31 August 2024

All income from investment income was unrestricted for the current and prior year.

5) Analysis of expenditure on charitable activities

	Activities undertaken directly £	Support costs £	Total as at 31 August 2024 £	Total as at 31 August 2023 £
Build capacity so that teachers become knowledgeable, confident teachers of Citizenship	252,041	6,649	258,690	242,352
Support and improve the quality of Citizenship provision in more schools and colleges	163,109	4,852	167,961	164,957
Increase the pool of Citizenship expertise and regional networks	130,241	3,593	133,834	119,279
Secure greater public understanding and policy support for Citizenship education	110,233	2,876	113,109	112,163
	655,624	17,970	673,594	638,751

Total expenditure for the year was £ (2023: £638,751) of which £ (2023: £164,784) was attributable to restricted funds and £ (2023: £473,967) was attributable to unrestricted funds.

6) Allocation of support costs

Current Year	Build capacity so that teachers become knowledgeable , confident teachers of Citizenship £	Support and improve the quality of Citizenship provision in more schools and colleges £	Increase the pool of Citizenship expertise and regional networks £	Secure greater public understanding and policy support for Citizenship education	Total as at 31 August 2024 £	Total as at 31 August 2023 £
Governance	181	132	98	78	489	11,083
Finance	10,131	7,393	5,476	4,381	27,380	32,361
Human Resources	804	586	434	348	2,172	4,781
Information Technology	1,534	1,120	829	664	4,147	-
Office costs (incl rent)	-	-	-	-	-	567
Other	(6,001)	(4,379)	(3,244)	(2,595)	(16,219)	(38,225)
	6,649	4,852	3,593	2,876	17,969	10,567

*Support costs are allocated based on staff time.

7) Governance costs

	Total as at 31 August 2024 £	Total as at 31 August 2023 £
AGM and board meetings	988	948
Trustee expenses	511	-
Auditors remuneration	6,240	6,540
Insurance	2,891	2,024
Support costs	1,509	1,571

Association for Citizenship Teaching

Notes to the Financial Statements for the period ended 31 August 2024

Overhead Allocations	(12,360)	-
Other	710	-
	489	11,083

8) Employee Remuneration

Payroll Details:	Total as at 31 August 2024 £	Total as at 31 August 2023 £
Wages and Salaries	299,831	278,250
Social Security Costs	26,155	23,418
Pension Costs	17,189	15,915
Other staff costs	2,426	3,349
	345,601	320,932

The number of employees who received remuneration (excluding employer pension and NI costs) of more than £60,000 is as follows:

	Total as at 31 August 2024	Total as at 31 August 2023
£60,000 - £70,000	1	1

The average number of employees during the year, calculated based on full-time equivalents, was as follows:

	Total as at 31 August 2024 Number	Total as at 31 August 2023 Number
Project workers	7	8
	7	8

Key Management Personnel

Key management personnel include all persons that have full authority and responsibility for planning, directing and controlling the activities of the charity. The total compensation paid to key management personnel for services provided to the charity was £142,169 (2023: £141,661).

9) Trustee Remuneration

None of the Trustees (or any person connected with them) received any remuneration except as disclosed below and in note 18.

Two Trustees (2023: Two) received expense reimbursements during the year for £511 (2023: £337). Helen Blachford received £2,913 (2023: £1,356), Nanci Ellis received £1,350 (2023: £0) and Scott Harrison received £750 (2023: £0) for specialist consultancy work. These amounts were not received in their capacity as a Trustee.

ACT had taken out combined insurance at an annual cost of £2,268 to cover all Trustees.

10) Taxation

Association for Citizenship Teaching

Notes to the Financial Statements for the period ended 31 August 2024

As a charity, Association for Citizenship Foundation is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or s256 of the Taxation of Chargeable Gains ACT 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the Charity.

11) Tangible Fixed Assets

	Information Technology	Total
	£	£
Cost:		
At 1 September 2023	6,831	6,831
Additions	868	868
Disposals	-	-
At 31 August 2024	7,699	7,699
Accumulated Depreciation		
At 1 September 2023	5,236	5,236
Charge for the year	1,853	1,853
Disposals	-	-
At 31 August 2024	7,089	7,089
Net book value		
At 31 August 2024	610	610
At 1 September 2023	1,595	1,595

12) Debtors

	Total as at 31 August 2024	Total as at 31 August 2023
	£	£
Trade debtors	47,361	4,746
Other debtors	-	170
Prepayments and accrued income	546	371
	47,907	5,287

13) Cash at bank and in hand

	Total as at 31 August 2024	Total as at 31 August 2023
	£	£
Cash at Bank and in Hand	1,895,043	2,098,403
	1,895,043	2,098,403

Association for Citizenship Teaching

Notes to the Financial Statements for the period ended 31 August 2024

14) Creditors: Amounts Falling Due within One Year

	Total as at 31 August 2024	Total as at 31 August 2023
	£	£
Trade Creditors	26,598	15,738
Accruals and deferred income	489,200	1,171,730
	515,798	1,187,468

15) Deferred Income

	Total as at 31 August 2024	Total as at 31 August 2023
	£	£
Balance as at beg of year	1,133,750	1,800,000
Additions in the year	-	8,750
Released to income	(683,750)	(675,000)
Balance as at end of year	450,000	1,133,750

Deferred income at 31 August 2024 consists of income received for Active Citizenship in Schools project.

16) Movement in Funds

	At 1 September 2023	Incoming Resources	Outgoing Resources	Transfer s	Total as at 31 August 2024
	£	£	£	£	£
Restricted Funds					
Five Nations Network	36,420	80,000	(96,372)	-	20,048
JRCT Media Project	9,182	40,834	(50,077)	-	(61)
Oak Project	-	183,468	(23,219)	-	160,249
Fraud Education Project	27,247	41,800	(69,047)	-	-
Total Restricted Funds	72,849	346,102	(238,715)	-	180,236
Unrestricted Funds	266,193	159,937	(23,400)	60,000	462,730

16) Movement in Funds (continued)

Designated Funds

Embedding Citizenships in Schools	578,775	678,024	(412,003)	(60,000)	784,796
Total Unrestricted Funds	844,968	837,961	(435,403)	-	1,247,526
Total Funds	917,817	1,184,063	(674,118)	-	1,427,762

Association for Citizenship Teaching

Notes to the Financial Statements for the period ended 31 August 2024

Restricted Funds:

***Five Nations Network** - ACT is the coordinating body of the Five Nations Network, a unique forum sharing practice in education for citizenship and values in England, Ireland, Northern Ireland, Scotland, and Wales.

***JRCT Media Project** - to develop an online, self-study continuing professional development course for teachers on critical media literacy using a learning management system.

***Oak Project** – a government contract to deliver Citizenship online lessons and videos for Oak National Academy.

***Fraud Education Project** - Phase 2 is to develop a series of live continuing professional development sessions for teachers on how to teach about fraud, money mules, and the consequences of financial crime through citizenship education.

Designated Funds:

Embedding Citizenships in Schools - ACT successfully bid for a four-year grant to embed citizenship education in schools across the country

	At 1 April 2022 £	Incoming Resources £	Outgoing Resources £	Transfer s £	Total as at 31 August 2023 £
Restricted Funds					
Five Nations Network	41,225	76,000	(80,805)	-	36,420
JRCT Media Project		33,833	(24,651)	-	9,182
Fraud Education Project	-	86,575	(59,328)	-	27,247
Total Restricted Funds	41,225	196,408	(164,784)	-	72,849
Unrestricted Funds	159,975	114,814	(48,596)	40,000	266,193
Designated Funds					
Embedding Citizenships in Schools	355,312	690,405	(426,942)	(40,000)	578,775
Total Unrestricted Funds	515,287	805,219	(475,538)	-	844,968
Total Funds	556,512	1,001,627	(640,322)	-	917,817

17) Analysis of net assets between funds

Association for Citizenship Teaching

Notes to the Financial Statements for the period ended 31 August 2024

Current year	Unrestricted funds	Designated Funds	Restricted funds	2024 Total
	£	£	£	£
Fund balances at 31 August 2024 are represented by:				
Tangible fixed assets	610	-	-	610
Current assets	483,595	1,261,767	197,588	1,942,950
Creditors: amounts falling due within one year	(21,475)	(476,971)	(17,352)	(515,798)
	<u>462,730</u>	<u>784,796</u>	<u>180,236</u>	<u>1,427,762</u>

Prior year 2023	Unrestricted funds	Designated Funds	Restricted funds	2023 Total
	£	£	£	£
Fund balances at 31 August 2023 are represented by:				
Tangible fixed assets	1,595	-	-	1,595
Current assets	290,331	1,727,656	85,703	2,103,690
Creditors: amounts falling due within one year	(25,733)	(1,148,881)	(12,854)	(1,187,468)
	<u>266,193</u>	<u>578,775</u>	<u>72,849</u>	<u>917,817</u>

18) Related Party Transactions

Helen Blachford received £3,024 (2023: £1,513) in expense claims for travel costs, consultancy work and recruitment materials (see note 9).

Nanci Ellis received £1,350 (2023: £nil) for consultancy work.

Scott Harrison received £750 (2023: £nil) for consultancy work.

Richard Glover received £399 (2023: £180) in expense claims for travel costs.

No Trustee received any payments in their capacity as Trustees.

ASSOCIATION FOR CITIZENSHIP TEACHING

England & Wales - Charity number 1187335

Accounts



Association for Citizenship Teaching
(A registered Charitable Incorporated Organisation
in England and Wales)

Trustees' Report and Audited Financial Statements
For the period 1 September 2022 to 31 August 2023

Charity Number: 1187335

Association for Citizenship Teaching Contents

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Association for Citizenship Teaching Board of Trustees and Professional Advisors

Honorary President	Rt Hon the Lord Blunkett
Trustees	Marcus Bhargava (Chair) Sarah Maclean (Vice Chair) Hans Svennevig (Vice Chair) Richard Glover Helen Blachford Asjad Mir (Treasurer) Scott Harrison Nansi Ellis – Appointed May 2023 Rob Pope – Resigned January 2023
Registered address	Suite 281 Hill House 210 Upper Richmond Road London SW156NP
Banker	Unity Trust Bank 4 Brindley Place Birmingham B1 2HB
Accounts Preparation	ExcluServ Limited 133 Deepcut Bridge Road Surrey GU16 6SD
Auditors	Haines Watts Old Station House Station Approach Newport Street Swindon SN1 3DU

Association for Citizenship Teaching

Trustees Report for the period ended 31 August 2023

Report of the Trustees regarding the activities of the Charity for the period 1 September 2022 to 31 August 2023.

Constitutional Information

The Association for Citizenship Teaching (ACT) is a registered charitable incorporated organisation, charity number 1187335. ACT is governed by a constitution adopted on 13 January 2020. The governing document is published on the ACT website. The governance of ACT is vested in ACT's Trustees.

Previously the Association for Citizenship Teaching (ACT) existed as an unincorporated association (charity number 1100180) between 2001 and 2020. On 13 January 2020, the Charity Commission confirmed the registration of ACT as a CIO under a new charity registration. The unincorporated Association and the CIO were added to the Charity Commission register of mergers in 2021.

This is the third report made by the Trustees of the CIO and focuses on the activities undertaken from 1 September 2022 to 31 August 2023.

ACT Trustees

The Trustees have overall responsibility for the charity, ensuring compliance with legal and financial requirements and for directing the strategy of the charity to achieve the objectives. There were no changes to the Board of Trustees during this reporting period.

The Trustees continued to review the needs of the charity for new trustees, aiming to recruit either those with close contact with the areas in which the charity operates, or who bring specific skills or contacts. To assist with this process each trustee completes a skills audit to help the charity determine where there are areas of expertise and where there may be gaps. New trustees are appointed following a public advertisement and interview process.

Induction of new trustees is mainly through discussion with the Chair of the Trustees and the Chief Executive, supplemented, as required, by specific training relating to the responsibilities and duties of trustees. A briefing pack which includes a copy of the governing documents, minutes of meetings and the annual report and financial statements for prior years is provided.

Objectives and Activities

The CIO's objective is to advance education for the public benefit by: (i) supporting and promoting the teaching of citizenship; and (ii) promoting research into, and the study of, the full and effective participation of citizens, especially young people, in society and to publish the results thereof.

The Trustees have had regard to the Charity Commission guidance on public benefit.

ACT is an education charity and membership organisation supporting teachers, schools and others. ACT works to transform the lives of children and young people through high quality Citizenship and democracy education.

Association for Citizenship Teaching

Trustees Report for the period ended 31 August 2023

We achieve our aims by supporting the education community with: teacher professional development, training, conferences and networking; teaching materials, resources, our journal and by sharing research; advocacy and policy influencing aimed at strengthening Citizenship education.

Day to day management of ACT is delegated to the Chief Executive who works closely with the Chair of Trustees and Treasurer. ACT employs external providers for financial and accountancy support and to produce the journal. Project consultants are employed to work on specific funded projects.

ACT Council

The Council is separate from the Trustees and comprises teachers and other practitioners and experts who advise and contribute to the delivery of work to achieve the charity's objective. The Council comprises a Chair, Vice-Chair and other council members. The Chair and Vice-Chair are Trustees of the CIO and attend Board meetings of the CIO.

Achievements and Performance, 1 September 2022 to 31 August 2023

Staffing

Liz Moore remains as ACT's Chief Executive. The team includes staff covering programme operations, education and teacher professional development, content and resources, marketing, website, events, membership and research. A range of part time education and specialist consultants are used to support project work led by the staff team.

The remuneration of key management is discussed annually by the Trustees with reference to annual performance of the Charity and market conditions generally. Benchmarking against comparable roles in similar charities is used to determine and review levels of pay. In 2023, the Board agreed to make a separate cost of living payment to all staff who had successfully completed their probation and were in post prior to 31 August.

Financial management

ACT employed ExcluServ Ltd to provide professional support to manage the ACT accounts.

ACT budget and funding

During the year, ACT Trustees carefully examined income forecasts and expenditure for the year. Funding from the Gordon Cook Foundation for the Five Nations Network Programme and from Joseph Rowntree Charitable Trust for core funding continued as did the grant from the NCS CiC for the Active Citizenship in Schools Programme. Funds are drawn down for each year this programme operates. Additional income was raised through memberships, training events, conferences and consultancy including for projects with the National Crime Agency and the Fraud Prevent team at the Home Office and with the Electoral Commission.

Association for Citizenship Teaching

Trustees Report for the period ended 31 August 2023

ACT Strategic Plan for 2024 and beyond

The current Strategic Plan runs until the end of 2023 and initial work on a new plan for 2024 and beyond is under discussion and will be launched in that year. The current plan includes a vision statement, purpose and four strategic aims as a focus for the charity's work.

Vision

“Our vision is for all young people to be active, informed citizens, equipped through effective Citizenship Education with the knowledge, skills and experience to participate in and shape a strong and vibrant democracy based on equality, fairness and justice.”

Purpose

Our key purpose is to support and strengthen the teaching of Citizenship education and to promote wider public understanding of the subject of Citizenship, including through the publication of research.

Our work is focused on our long-term strategy to embed high quality Citizenship curricula in schools and colleges as the only effective and systematic way to try to ensure every child and young person receives good Citizenship education.

Strategic aims

The four strategic aims have been developed to fit with our vision and purpose.

1. **Build capacity so that more teachers become knowledgeable, confident teachers of Citizenship** who can inspire, motivate, and challenge children and young people to learn and achieve their best in the subject.
2. **Support and improve the quality of Citizenship provision in more schools and colleges** to develop curricula that reflect the essential knowledge, understanding and skills needed to become confident, active and empowered citizens and promote excellence through training, continual professional development, quality awards and publications.
3. **Increase the pool of Citizenship education expertise** by establishing ACT Teaching Ambassadors and new regional networks of teaching experts and mentors, as well as academics and supporters across the regions of the country.
4. **Secure greater public understanding and policy support for Citizenship education** so that the aims, role and contribution of the subject is more clearly understood and valued.

The strategic aims have been incorporated into progress reports to the Board from staff so that the Trustees are regularly appraised as to how operational activity is developing to ensure work is focused on these priorities.

Association for Citizenship Teaching

Trustees Report for the period ended 31 August 2023

Key activities

Journal 'Teaching Citizenship'

ACT produces and publishes two editions of the journal, 'Teaching Citizenship' each year. The journal is also available via an online publishing platform on the ACT website. The development of journal content is led by the Journal Editor Board who are members of ACT Council and staff.

Teacher conferences and awards

Teacher conferences are a way for ACT to engage with and support teachers with their professional development, subject knowledge development and to develop ideas for classroom teaching. ACT held a face-to-face summer teacher conference in June in collaboration with UCL in London and the second year of our Teacher Award Celebration to recognise outstanding and innovating Citizenship teachers and mentors across the country.

ACT website and learning resources

In 2023, ACT continue work to develop the website www.teachingcitizenship.org.uk and published new model curricular and learning resources. The website is essential to ACT's work in providing members and non-members with access to key information, advice, support as well as to exemplar resources and booking information about CPD, conferences and other events.

CPD events and teacher meetings

ACT offers a programme of continuing professional development for teachers and other educators to support high quality Citizenship education. Details of the programme and each session is available via the ACT website. The programme has been designed to support teachers and schools whether they are new to the subject or have existing subject teaching experience to draw upon. Bespoke CPD is also available.

ACT Quality Assurance Awards

The ACT Quality Standard for schools is available as a tool to help schools improve their Citizenship provision and has been updated to be used online and to link with our research programme in the form of the National Citizenship Education Survey (NCES). The ACT Quality Mark for Citizenship Teaching resources uses a quality assurance process to highlight and promote the best Citizenship teaching resources. Both are offered as services and details are all available on the ACT website.

Funded programmes:

The Five Nations Network for Citizenship and Values Education

ACT is the appointed the manager of the Five Nations Network and programme by the Gordon Cook Foundation (GCF). The 2023 network conference took place as a residential conference near Dublin, Ireland for 80 teachers and educators from across England, Ireland, Northern Ireland, Scotland and Wales. More information about the Five Nations Network and the annual programme report is available at www.fivenations.net

Association for Citizenship Teaching

Trustees Report for the period ended 31 August 2023

Active Citizenship in Schools (ACIS)

Our work funded by NCS CiC continued in 2022-3. The programme is focused on developing a strategic approach designed to embed active citizenship within the school curriculum. The programme objectives closely align with our organisational strategy and aim to:

- build a movement of schools, colleges and teachers committed to integrating citizenship and democracy education as a curriculum subject over the long term;
- demonstrate how active citizenship and social action support a high-quality education and provide a pathway to ongoing action and NCS.

For young people, this means improving their political literacy, personal development and well-being and employment prospects.

Across the four-year programme we have organised delivery into work packages: Staff and operational; Teacher and school recruitment; Research; School Support; Teacher Training; Curriculum resources; Stakeholders. Our research strand is led for us by Middlesex University and involved the first year of data collection via the online NCES teacher survey, a separate survey for pupils and case study visits to schools in our research cluster. The outputs of the programme in the form of our model curriculum, teaching resources, CPD and research publications are all available via our website.

Policy influencing

ACT is the voice for Citizenship, representing teachers and other educators with policy makers and education leaders. Our Chief Executive regularly meets with officials from the DFE, Ofsted and other government departments. ACT has also been an active member of the Council for Subject Associations and our CEO is also now on their Board of Directors. ACT attends meetings with a wide range of strategic and national education organisations and regularly contributes to Parliament Committee Inquiries on education.

The Chief Executive continues to represent the UK on behalf of the DFE at the Council of Europe Education Policy Advice Network on Democratic Citizenship and Human Rights. She attends regular conferences and meetings with colleagues from the member states across the Council of Europe and in addition contributes to Advisory Groups.

Reserves Policy

On 31 August 2023 the total reserves of the charity were £917,817, of which £72,849 was restricted by funders for specific projects, £578,775 was designated and £266,193 was unrestricted. The Trustees Reserves Policy was reviewed during the year and reset with the goal of establishing six months operating costs. The charity has free reserves (unrestricted reserves not included in designated reserves or fixed assets) of £264,598. The Trustees continue to review the appropriate level of reserves going forward, responding to the changing finances of ACT and the requirement for working capital.

Association for Citizenship Teaching

Trustees Report for the period ended 31 August 2023

Financial Review

The position of the charity at the year-end is set out in the Balance Sheet on page 16. Principal funding sources continue to be grants and consultancy income. However, membership income is increasing.

The Trustees continue to use low-risk approach to holding funds not yet in operational use. The Finance committee keep the savings products used under review. The income for the current year of operation is held in the ACT current account.

Risk Policy

During the year the Trustees agreed an approach to identifying, recording and managing risk and have developed a risk register. The principal risks and strategies for mitigating these risks are summarised as:

Technology failures is mitigated through the use new equipment for each member of staff and a set up based on the government recognised Cyber Essentials. Expert technical support is provided by 1st IT, who specialise in working with charities. All staff are required to sign and follow the ACT User Acceptance policy and use the IT equipment provided by ACT work, which has virus protection software.

Loss of income or identity due to fraud is mitigated through staff induction and training on the key principles to follow to reduce ACT's exposure to fraud. Training involves use of modules developed by Prevent Charity Fraud.

The charity has developed action plans to mitigate these and other risks.

Association for Citizenship Teaching

Trustees Report for the period ended 31 August 2023

Responsibilities of the Trustees

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity 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 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees on 16 February 2024 and signed on their behalf by:



By Order of the Chairman of Trustees

Marcus Bhargava

Association for Citizenship Teaching

Independent Auditor's Report for the period ended 31 August 2023

Independent Auditor's Report to the Trustees of Association for Citizenship Teaching

Opinion

We have audited the financial statements of Association for Citizenship Teaching (the 'charity') for the period ended 31 August 2023 which comprise the Statement of Financial Activities, Statement of Financial Position, Cashflow Statement and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 August 2023, and of its incoming resources and application of resources, including its income and expenditure, for the period then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the Trustees annual report, other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Association for Citizenship Teaching

Independent Auditor's Report for the period ended 31 August 2023

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements, or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- the charity has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 10, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Association for Citizenship Teaching

Independent Auditor's Report for the period ended 31 August 2023

Auditor responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- making enquires of trustees and management as to where they consider there to be a susceptibility to fraud and whether they have any knowledge or suspicion of fraud;
- obtaining an understanding of the internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations;
- assessing the risk of management override including identifying and testing journal entries;
- challenging the assumptions and judgements made by management in its significant accounting estimates.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the FRC's website at: <https://www.frc.org.uk/auditors/audit-assurance/auditor-s-responsibilities-for-the-audit-of-the-fi/description-of-the-auditor%E2%80%99s-responsibilities-for>. This description forms part of our auditor's report.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Association for Citizenship Teaching

Independent Auditor's Report for the period ended 31 August 2023

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Haines Watts

13 March 2024

Haines Watts, Statutory Auditor
Old Station House
Station Approach
Newport Street
Swindon
SN1 3DU

Haines Watts is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.

Association for Citizenship Teaching
Statement of Financial Activities (incorporating income and expenses account) for the period ended 31 August 2023

	Notes	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total for 12 month period ended 31 August 2023 £	Total for 17 month period ended 31 August 2022 £
Income and endowments from:					
Donations and legacies	2	708,360	196,408	904,768	1,069,281
Charitable activities	3	83,453	-	83,453	88,044
Investments	4	13,406	-	13,406	-
Total income and endowments		805,219	196,408	1,001,627	1,157,325
Resources Expended					
Fundraising		1,571	-	1,571	1,513
Charitable activities	5	473,967	164,784	638,751	695,418
Total Resources Expended		475,538	164,784	640,322	696,931
Net Expenditure for the year		329,681	31,624	361,305	460,394
Transfer of funds		-	-	-	-
Net movement of funds		329,681	31,624	361,305	460,394
Reconciliation of funds					
Total funds brought forward	16	515,287	41,225	556,512	96,118
Total funds carried forward		844,968	72,849	917,817	556,512

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

Association for Citizenship Teaching

Statement of Financial Position as at 31 August 2023

	Notes	Total as at 31 August 2023 £	Total as at 31 August 2022 £
Fixed Assets			
Tangible assets	11	1,595	3,602
Current Assets			
Debtors	12	5,287	369
Cash at bank and in hand	13	2,098,403	2,428,090
		2,103,690	2,428,459
Creditors: Amounts falling due within one year	14	1,187,468	1,875,549
Net Current Assets		916,222	552,910
Net Assets		917,817	556,512
Unrestricted Funds	16	266,193	159,975
Designated Funds	16	578,775	355,312
Restricted Funds	16	72,849	41,225
Total Funds		917,817	556,512

Approved by the Trustees on 16 February 2024 and signed on their behalf by:



By Order of the Chair of Trustees

Marcus Bhargava

Association for Citizenship Teaching

Cash Flow Statement as at 31 August 2023

	Total for 12 month period ended 31 August 2023	Total for 17 month period ended 31 August 2022
	£	£
Net cash flow from operating activities	(343,093)	2,331,455
Cash flow from investing activities		
Payments to acquire tangible fixed assets	-	(6,022)
Interest received	13,406	-
Net cash flow from investing activities	13,406	(6,022)
Net increase / (decrease) in cash and cash equivalents	(329,687)	2,325,433
Cash and cash equivalents at 1 September 2022	2,428,090	102,657
Cash and cash equivalents at 31 August 2023	2,098,403	2,428,090
Cash and cash equivalents consists of:		
Cash at bank and in hand	2,098,403	2,428,090
Cash and cash equivalents at 31 August 2023	2,098,403	2,428,090

Reconciliation of net income / (expenditure) to net cash flow from operating activities

	Total for 12 month period ended 31 August 2023	Total for 17 month period ended 31 August 2022
	£	£
Net income / (expenditure) for year/period	361,305	460,394
Interest receivable	(13,406)	-
Depreciation and impairment of tangible fixed assets	2,007	2,522
(Increase) / decrease in debtors	(4,918)	103
(Decrease) / Increase in creditors	(688,081)	1,868,436
Net cash flow from operating activities	(343,093)	2,331,455

Association for Citizenship Teaching

Notes to the Financial Statements for the period ended 31 August 2023

Background

The Association of Citizenship Teaching (ACT) is an CIO registered under number 1187335 with the Charities Commission in England and Wales. It is a public benefit entity, it is domiciled in England and Wales and its registered address is at Suite 281 Hill House, 210 Upper Richmond Road, London, SW15 6NP.

The object of the charity is to support and promote the teaching of citizenship, to promote research into, and the study of the full and effective participation of citizens in society.

1) Accounting policies and basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) – (Charities SORP FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011. The charity meets the definition of a public benefit entity as defined by FRS102.

The preparation of financial statements in conformity with FRS102 requires the use of certain critical accounting estimates. It also requires management to exercise its judgement in the process of applying the accounting policies selected for use by the Charity. Use of available information and application of judgement are inherent in the formation of estimates. Actual outcomes in the future could differ from such estimates.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

The financial statements are prepared in sterling, which is the functional currency of the entity and is rounded to the nearest £.

Going concern

There are no material uncertainties about the charity's ability to continue as a going concern.

Incoming resources

Grants are recognised in the accounts when receivable and allocated to restricted or unrestricted funds as specified by the donor.

Income from conference fees is included as income from activities in furtherance of the charity's objectives. Where a conference has not taken place by the year end, the related income is deferred to the period in which it is held.

Subscription income is recognised upon receipt from the member, whereupon the invoice for the fee is raised. Subscription to the charity's magazine includes membership of ACT.

Resources expended

Expenditure is recognised on an accruals basis when a liability is incurred. Expenditure includes VAT which cannot be recovered and is reported as part of the expenditure to which it relates.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities. It includes both costs that can be allocated directly to these activities and indirect costs which are necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include independent examiner's fees and costs linked to the strategic management of the charity.

Association for Citizenship Teaching

Notes to the Financial Statements for the period ended 31 August 2023

Fixed Assets

Tangible fixed assets are stated at cost less depreciation. Assets with a cost of £250 or more are capitalised. 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:

Information Technology	33.33% on cost
Office Equipment	20% on cost

Debtors

Trade and other debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid.

Creditors

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are recognised at their settlement amount.

Pensions

The charity pays into defined contribution personal pension schemes on behalf of its employees. The charity has no further responsibility to its employees regarding pensions.

Funds

Restricted funds are used for the specific purpose laid down by the donor. Expenditure which meets these conditions is charged to the fund.

Unrestricted funds are other incoming resources receivable or generated for the objectives of the charity without further specified purpose and are available as general funds.

Designated funds are used for specific purposes as agreed by the Trustees to undertake the Active Citizenship in Schools Programme as described above.

Association for Citizenship Teaching

Notes to the Financial Statements for the period ended 31 August 2023

2) Income from donations and legacies

	Unrestricted	Restricted	Total for 12 month period ended 31 August 2023	Total for 17 month period ended 31 August 2022
	£	£	£	£
Grants	675,000	196,408	871,408	1,066,000
Sponsorship	-	-	-	3,075
Gifts in Kind	33,360	-	33,360	-
Other income	-	-	-	206
	708,360	196,408	904,768	1,069,281

Grants received breakdown:

Joseph Rowntree Charitable Trust (Media Literacy)	-	33,833	33,833	50,000
National Crime Agency (Fraud Education)	-	86,575	86,575	-
Gordon Cook Foundation (5 Nations Network)	-	76,000	76,000	116,000
NCSCIC (Active Citizenship in Schools)	675,000	-	675,000	900,000
	675,000	196,408	871,408	1,066,000

Total income from donations and legacies was £904,768 (2022: £1,069,281), of which £708,360 (2022: £953,281) was attributable to unrestricted and £196,408 (2022: £116,000) was attributable to restricted funds.

3) Income from charitable activities

	Unrestricted	Restricted	Total for 12 month period ended 31 August 2023	Total for 17 month period ended 31 August 2022
	£	£	£	£
Sale of goods and services	43,658	-	43,658	56,327
Membership Subscriptions	29,524	-	29,524	22,952
Conferences	10,271	-	10,271	8,765
	83,453	-	83,453	88,044

Total income from charitable activities was £83,453 (2022: £88,044), of which £83,453 (2022: £47,936) was attributable to unrestricted and £Nil (2022: £40,108) was attributable to restricted funds.

4) Income from investments

	Unrestricted	Restricted	Total for 12 month period ended 31 August 2023	Total for 17 month period ended 31 August 2022
	£	£	£	£
Interest receivable	13,406	-	13,406	-
	13,406	-	13,406	-

All income from investment income was unrestricted for the current and prior year.

Association for Citizenship Teaching

Notes to the Financial Statements for the period ended 31 August 2023

5) Analysis of expenditure on charitable activities

	Activities undertaken directly £	Support costs £	Total for 12 month period ended 31 August 2023 £	Total for 17 month period ended 31 August 2022 £
Build capacity so that teachers become knowledgeable, confident teachers of Citizenship	238,441	3,911	242,352	282,195
Support and improve the quality of Citizenship provision in more schools and colleges	162,105	2,852	164,957	145,364
Increase the pool of Citizenship expertise and regional networks	117,166	2,113	119,279	142,533
Secure greater public understanding and policy support for Citizenship education	110,472	1,691	112,163	125,326
	628,184	10,567	638,751	695,418

Total expenditure for the year was £638,751 (2022 - £695,418) of which £164,784 (2022 - £149,942) was attributable to restricted and £473,967 (2022 - £545,476) was attributable to unrestricted funds.

6) Allocation of support costs

	Build capacity so that teachers become knowledgeable, confident teachers of Citizenship £	Support and improve the quality of Citizenship provision in more schools and colleges £	Increase the pool of Citizenship expertise and regional networks £	Secure greater public understanding and policy support for Citizenship education	Total for 12 month period ended 31 August 2023 £	Total for 17 month period ended 31 August 2022 £
Governance	4,101	2,992	2,217	1,773	11,083	8,164
Finance	11,974	8,737	6,472	5,178	32,361	35,447
Human Resources	1,769	1,291	956	765	4,781	7,833
Information Technology	-	-	-	-	-	1,115
Office costs (incl rent)	210	153	113	91	567	669
Depreciation	-	-	-	-	-	102
Other	(14,143)	(10,321)	(7,645)	(6,116)	(38,225)	(53,330)
	3,911	2,852	2,113	1,691	10,567	-

*Support costs are allocated based on staff time.

Association for Citizenship Teaching

Notes to the Financial Statements for the period ended 31 August 2023

7) Governance costs

	Total for 12 month period ended 31 August 2023	Total for 17 month period ended 31 August 2022
	£	£
AGM and board meetings	948	334
Auditors remuneration	6,540	4,800
Insurance	2,024	858
Support costs	1,571	2,132
Other	-	40
	11,083	8,164

8) Employee Remuneration

	Total for 12 month period ended 31 August 2023	Total for 17 month period ended 31 August 2022
	£	£
Payroll Details:		
Wages and Salaries	278,250	330,416
Social Security Costs	23,418	26,542
Pension Costs	15,915	19,903
Other staff costs	3,349	9,304
	320,932	386,165

The number of employees who received total employee benefits (excluding employer pension and NI costs) of more than £60,000 is as follows:

	Total for 12 month period ended 31 August 2023	Total for 17 month period ended 31 August 2022
£60,000 - £70,000	1	-
£90,000 - £100,000	-	1

The average number of employees during the year, calculated based on full-time equivalents, was as follows:

	Total for 12 month period ended 31 August 2023	Total for 17 month period ended 31 August 2022
	Number	Number
Project workers	8	9
	8	9

Key Management Personnel

Key management personnel include all persons that have full authority and responsibility for planning, directing and controlling the activities of the charity. The total compensation paid to key management personnel for services provided to the charity was £144,661 (2022 -£104,990).

Association for Citizenship Teaching

Notes to the Financial Statements for the period ended 31 August 2023

9) Trustee Remuneration

None of the Trustees (or any person connected with them) received any remuneration except as disclosed below and in note 18.

Two trustees (2022: One) received expense reimbursements for travel during the year for £337 (2022: £102).

Helen Blachford also received £1,356 (2022: £3,476) for consultancy work. This amount was not received in their capacity as a Trustee.

ACT had taken out indemnity insurance at an annual cost of £795 to cover all Trustees

10) Taxation

As a charity, Association for Citizenship Foundation is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or s256 of the Taxation of Chargeable Gains ACT 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the Charity.

11) Tangible Fixed Assets

	Information Technology	Total
	£	£
Cost:		
At 1 September 2022	6,831	6,831
Additions	-	-
Disposals	-	-
At 31 August 2023	6,831	6,831
Accumulated Depreciation		
At 1 September 2022	3,229	3,229
Charge for the year	2,007	2,007
Disposals	-	-
At 31 August 2023	5,236	5,236
Net book value		
At 31 August 2023	1,595	1,595
At 1 September 2022	3,602	3,602

12) Debtors

	Total as at 31 August 2023	Total as at 31 August 2022
	£	£
Trade debtors	4,746	-
Other debtors	170	52
Prepayments and accrued income	371	317
	5,287	369

Association for Citizenship Teaching

Notes to the Financial Statements for the period ended 31 August 2023

13) Cash at bank and in hand

	Total as at 31 August 2023	Total as at 31 August 2022
	£	£
Cash at Bank and in Hand	2,098,403	2,428,090
	2,098,403	2,428,090
	2,098,403	2,428,090

14) Creditors: Amounts Falling Due within One Year

	Total as at 31 August 2023	Total as at 31 August 2022
	£	£
Trade Creditors	15,738	26,026
Accruals and deferred income	1,171,730	1,847,797
Pension contributions	-	1,726
	1,187,468	1,875,549
	1,187,468	1,875,549

15) Deferred Income

	Total as at 31 August 2023	Total as at 31 August 2022
	£	£
Balance as at beg of year	1,800,000	-
Additions in the year	8,750	2,700,000
Released to income	(675,000)	(900,000)
Balance as at end of year	1,133,750	1,800,000
	1,133,750	1,800,000

Deferred income consists of income received for embedding citizenships in school's project as well as the media project funded by JRCT.

Association for Citizenship Teaching

Notes to the Financial Statements for the period ended 31 August 2023

16) Movement in Funds

	At 1 September 2022 £	Incoming Resources £	Outgoing Resources £	Transfers £	Total as at 31 August 2023 £
Restricted Funds					
Five Nations Network	41,225	76,000	(80,805)	-	36,420
JRCT Media Project	-	33,833	(24,651)	-	9,182
Fraud Education Project	-	86,575	(59,328)	-	27,247
Total Restricted Funds	41,225	196,408	(164,784)	-	72,849
Unrestricted Funds	159,975	114,814	(48,596)	40,000	266,193
Designated Funds					
Embedding Citizenships in Schools	355,312	690,405	(426,942)	(40,000)	578,775
Total Unrestricted Funds	515,287	805,219	(475,538)	-	844,968
Total Funds	556,512	1,001,627	(640,322)	-	917,817

Restricted Funds:

***Five Nations Network** - ACT is the coordinating body of the Five Nations Network, a unique forum sharing practice in education for citizenship and values in England, Ireland, Northern Ireland, Scotland, and Wales.

***JRCT Media Project** - to develop an online, self-study continuing professional development course for teachers on critical media literacy using a learning management system.

***Fraud Education Project** - Phase 2 is to develop a series of live continuing professional development sessions for teachers on how to teach about fraud, money mules, and the consequences of financial crime through citizenship education.

Designated Funds:

Embedding Citizenships in Schools - ACT successfully bid for a four-year grant to embed citizenship education in schools across the country

	At 1 April 2021 £	Incoming Resources £	Outgoing Resources £	Transfers £	Total as at 31 August 2022 £
Restricted Funds					
Five Nations Network	40,598	116,000	(115,373)	-	41,225
Wales Project	(498)	40,108	(34,569)	(5,041)	-
Total Restricted Funds	40,100	156,108	(149,942)	(5,041)	41,225
Unrestricted Funds	64,074	101,217	(50,357)	45,041	159,975
Designated Funds					
Embedding Citizenships in Schools	(8,056)	900,000	(496,632)	(40,000)	355,312
Total Unrestricted Funds	56,018	1,001,217	(546,989)	5,041	515,287

Association for Citizenship Teaching

Notes to the Financial Statements for the period ended 31 August 2023

Total Funds	96,118	1,157,325	(696,931)	-	556,512
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17) Analysis of net assets between funds

Current year	Unrestricted funds	Designated Funds	Restricted funds	2023 Total
	£	£	£	£
Fund balances at 31 August 2023 are represented by:				
Tangible fixed assets	1,595	-	-	1,595
Current assets	290,331	1,727,656	85,703	2,103,690
Creditors: amounts falling due within one year	(25,733)	(1,148,881)	(12,854)	(1,187,468)
	266,193	578,775	72,849	917,817

Prior year	Unrestricted funds	Designated Funds	Restricted funds	2022 Total
	£		£	£
Fund balances at 31 August 2022 are represented by:				
Tangible fixed assets	3,602	-	-	3,602
Current assets	166,818	2,212,514	49,127	2,428,459
Creditors: amounts falling due within one year	(10,445)	(1,857,202)	(7,902)	(1,875,549)
	159,975	355,312	41,225	556,512

18) Related Party Transactions

Helen Blachford received £1,513 (2022: £3,578) in expense claims for travel costs, consultancy work, and recruitment materials (see note 9).

ASSOCIATION FOR CITIZENSHIP TEACHING

England & Wales - Charity number 1187335

Accounts



Association for Citizenship Teaching
(A registered Charitable Incorporated Organisation
in England and Wales)

Trustees' Report and Audited Financial Statements
For the period 1 April 2021 to 31 August 2022

Charity Number: 1187335

Association for Citizenship Teaching Contents

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Association for Citizenship Teaching Board of Trustees and Professional Advisors

Honorary President

Rt Hon the Lord Blunkett

Trustees

Marcus Bhargava

Richard Glover

Sarah Maclean

Helen Blachford

Hans Svennevig

Asjad Mir (Treasurer)

Scott Harrison (Chair)

Rob Pope (Vice Chair)

Registered Office

Suite 281 Hill House
210 Upper Richmond Road
London
SW156NP

Banker

Unity Trust Bank
4 Brindley Place
Birmingham
B1 2HB

Accounts Preparation

ExcluServ Limited
133 Deepcut Bridge Road
Surrey
GU16 6SD

Auditors

Haines Watts
Old Station House
Station Approach
Newport Street
Swindon
SN1 3DU

Association for Citizenship Teaching

Trustees Report for the period ended 31 August 2022

Report of the Trustees regarding the activities of the Charity for the period 1 April 2021 to 31 August 2022.

Constitutional Information

The Association for Citizenship Teaching (ACT) is a registered charitable incorporated organisation, charity number 1187335. ACT is governed by a constitution adopted on 13 January 2020. The governing document is published on the ACT website. The governance of ACT is vested in ACT's Trustees.

Previously the Association for Citizenship Teaching (ACT) existed as an unincorporated association (charity number 1100180) between 2001 and 2020. On 13 January 2020, the Charity Commission confirmed the registration of ACT as a CIO under a new charity registration. The unincorporated Association and the CIO were added to the Charity Commission register of mergers in 2021.

This is the second report made by the Trustees of the CIO and focuses on the activities undertaken from 1 April 2021 to 31 August 2022. The extended timeframe reflects the Board of Trustee decision to adjust ACT's reporting year to coincide with the academic year.

ACT Trustees

The Trustees have overall responsibility for the charity, ensuring compliance with legal and financial requirements and for directing the strategy of the charity to achieve the objectives. There were no changes to the Board of Trustees during this reporting period.

The Trustees continued to review the needs of the charity for new Trustees, aiming to recruit either those with close contact with the areas in which the charity operates, or who bring specific skills or contacts. To assist with this process each Trustee completes a skills audit to help the charity determine where there are areas of expertise and where there may be gaps. New Trustees are appointed following a public advertisement and interview process.

Induction of new Trustees is mainly through discussion with the Chair of the Trustees and the Chief Executive, supplemented, as required, by specific training relating to the responsibilities and duties of Trustees. A briefing pack which includes a copy of the governing documents, minutes of meetings and the annual report and financial statements for prior years is provided.

Objectives and Activities

The CIO's objective: to advance education for the public benefit by: (i) supporting and promoting the teaching of Citizenship; and (ii) promoting research into, and the study of, the full and effective participation of citizens, especially young people, in society and to publish the results thereof.

The Trustees have had regard to the Charity Commission guidance on public benefit.

ACT is an education charity and membership organisation supporting teachers, schools and others. ACT works to transform the lives of children and young people through high quality Citizenship and democracy education. We achieve our aims by supporting the education community with: teacher professional development, training, conferences and networking; teaching materials, resources, our journal and by sharing research; advocacy and policy influencing aimed at strengthening Citizenship education.

Association for Citizenship Teaching

Trustees Report for the period ended 31 August 2022

Day to day management of ACT is delegated to the Chief Executive who works closely with the Chair of Trustees and Treasurer. ACT employs external providers for financial and accountancy support and to produce the journal. Project consultants are employed to work on specific funded projects.

ACT Council

The Council is separate from the Trustees and comprises teachers and other practitioners and experts who advise and contribute to the delivery of work to achieve the charity's objective. The Council comprises a Chair, Vice-Chair and other council members. The Chair and Vice-Chair are Trustees of the CIO and attend Board meetings of the CIO.

Achievements and Performance, 1 April 2021 to 31 August 2022

Staffing

Liz Moorse remains as ACT's Chief Executive. Liz expanded the team during 2021 to include staff covering: Programme Operations, Education and Professional Development, Learning Resources, Marketing, Events and Membership. A range of part time education and specialist consultants are used to support project work led by the staff team.

The remuneration of key management is discussed annually by the Trustees with reference to annual performance of the Charity and market conditions generally. Benchmarking against comparable roles in similar charities is used to determine and review levels of pay. In 2022, the Board agreed to make a separate cost of living payment to all staff who had successfully completed their probation.

Financial management

ACT employ ExcluServ Ltd to provide professional support to manage the ACT accounts.

ACT budget and funding

During the year, ACT Trustees carefully examined income forecasts and expenditure for the year. Funding from the Gordon Cook Foundation for the Five Nations Network Programme and from Joseph Rowntree Charitable Trust for core funding continued. In May 2021 a significant grant from the NCS CiC was received to provide funding for a four-year programme to embed Active Citizenship in Schools. Funds are drawn down for each year the programme operates. Additional income was raised through memberships, training events, conferences and consultancy including for a project for the Welsh Government to support practitioners with Politics and Citizenship professional learning.

ACT Strategic Plan to 2023

The Strategic Plan sets out where the CIO wants to be by 2023. The plan includes a vision statement, purpose and four strategic aims as a focus for the charity's work.

Vision

“Our vision is for all young people to be active, informed citizens, equipped through effective Citizenship Education with the knowledge, skills and experience to participate in and shape a strong and vibrant democracy based on equality, fairness and justice.”

Purpose

Our key purpose is to support and strengthen the teaching of Citizenship education and to promote wider public understanding of the subject of Citizenship, including through the publication of research.

Association for Citizenship Teaching

Trustees Report for the period ended 31 August 2022

Our work is focused on our long-term strategy to embed high quality Citizenship curricula in schools and colleges as the only effective and systematic way to try to ensure every child and young person receives good Citizenship education.

Strategic aims

The four strategic aims have been developed to fit with our vision and purpose.

1. **Build capacity so that more teachers become knowledgeable, confident teachers of Citizenship** who can inspire, motivate, and challenge children and young people to learn and achieve their best in the subject.
2. **Support and improve the quality of Citizenship provision in more schools and colleges** to develop curricula that reflect the essential knowledge, understanding and skills needed to become confident, active and empowered citizens and promote excellence through training, continual professional development, quality awards and publications.
3. **Increase the pool of Citizenship education expertise** by establishing ACT Teaching Ambassadors and new regional networks of teaching experts and mentors, as well as academics and supporters across the regions of the country.
4. **Secure greater public understanding and policy support for Citizenship education** so that the aims, role and contribution of the subject is more clearly understood and valued.

The strategic aims have been incorporated into progress reports to the Board from staff so that the Trustees are regularly appraised as to how operational activity is developing to ensure work is focused on these priorities.

The full Strategic Plan is available on the ACT website. The Board continues to review the Strategic Plan in the light of the changes to ACT's status and the implications of the Covid-19 pandemic.

Key activities

ACT's 20th Anniversary

The year 2021-2 was used to mark 20 years as a subject association and teaching Citizenship. A series of high profile online and face to face events highlighted the work of the charity and the teachers whom ACT supports. This included the first Ministerial round table meeting between GCSE Citizenship students, teachers and headteachers and the Minister for Schools; an online debate on the future of the subject, a Teaching Citizenship Awards and Parliamentary reception, two special editions of the ACT Journal Teaching Citizenship and a series of exemplar lessons publishing work led by ACT member teachers.

Journal 'Teaching Citizenship'

ACT produces and publishes two editions of the journal, 'Teaching Citizenship' each year. The journal is also available via an online publishing platform on the ACT website. The development and editing of journal content are led by the Journal Editor Board who are members of ACT Council and staff.

Teacher conferences and awards

Teacher conferences are a way for ACT to engage with and support teachers with their professional development, subject knowledge development and to develop ideas for classroom teaching. ACT collaborated with the UK Parliament Education and Engagement team to plan and hold a highly successful conference on the theme of 'Sustainable Citizenship' with a guest contribution from Lord Jim Knight and other Parliamentary experts. ACT held a face to face summer teacher conference in July in London and an inaugural Teacher Award Celebration and Parliamentary reception to help mark the 20th anniversary of ACT.

Association for Citizenship Teaching

Trustees Report for the period ended 31 August 2022

ACT website

In 2022, ACT began work to redevelop the website www.teachingcitizenship.org.uk. The website is essential to ACT's work in providing members and non-members with access to key information, advice, support as well as to resources and booking information about CPD, conferences and other events. The website will be launched in the autumn of 2022.

CPD events and teacher meetings

ACT offers a programme of continuing professional development for teachers and other educators to support high quality Citizenship education. Details of the programme and each session is available via the ACT website. The programme has been designed to support teachers and schools whether they are new to the subject or have existing subject teaching experience to draw upon.

ACT Quality Assurance Awards

The ACT Quality Standard for schools is available as a tool to help schools improve their Citizenship provision. The ACT Quality Mark for Citizenship Teaching resources uses a quality assurance process to highlight and promote the best Citizenship teaching resources. Both are offered as services and details are all available on the ACT website.

Funded programmes:

The Five Nations Network for Citizenship and Values Education

ACT is the appointed manager of the Five Nations Network and programme by the Gordon Cook Foundation (GCF). The 2022 network conference took place as a residential conference in Cardiff for 60 participants from across England, Ireland, Northern Ireland, Scotland and Wales. More information about the Five Nations Network and the annual programme report is available at www.fivenations.net

Active Citizenship in Schools (ACIS)

Our work funded by NCS CiC began in 2021. The overarching goal in the first year of the programme has been to set up an innovative four-year development programme and to appoint additional staff to help us manage and deliver the programme goals. The programme is focused on developing a strategic approach designed to embed active Citizenship within the school curriculum. The programme objectives closely align with our organisational strategy and aim to:

- build a movement of schools, colleges and teachers committed to integrating Citizenship and democracy education as a curriculum subject over the long term;
- demonstrate how active Citizenship and social action support a high quality education and provide a pathway to ongoing action and NCS.

For young people, this means improving their political literacy, personal development, well-being and employment prospects.

Across the four year programme we have organised delivery into work packages that include: Staff and operational; Teacher and school recruitment; Research; School Support; Teacher Training; Curriculum resources; Stakeholders. Our research strand is led for us by Middlesex University. The outputs of the programme in the form of our model curriculum, teaching resources, CPD and research publications are all available via our website.

Policy influencing

ACT is the voice for Citizenship, representing teachers and other educators with policy makers and education leaders. Our Chief Executive regularly meets with officials from the DFE, Ofsted, Ofqual and other government departments. ACT has also been an active member of the Council for Subject Associations and attends meetings with a wide range of strategic and national education organisations.

Association for Citizenship Teaching

Trustees Report for the period ended 31 August 2022

The Chief Executive continues to represent the UK on behalf of the DFE at the Council of Europe Education Policy Advice Network on Democratic Citizenship and Human Rights. She attends regular conferences and meetings with colleagues from the member states across the Council of Europe and in addition contributes to a Training Advisory Group.

Reserves Policy

At 31 August 2022 the total reserves of the charity were £556,512, of which £41,225 was restricted by funders for specific projects, £355,312 was designated and £159,975 was unrestricted. The Trustees Reserves Policy was reviewed during the year and reset with the goal of establishing six months operating costs. This represents in the region of £100,000. The charity has free reserves (unrestricted reserves not included in designated reserves or fixed assets) of £156,373. The Trustees continue to review the appropriate level of reserves going forward, responding to the changing finances of ACT and the requirement for working capital.

Financial Review

The position of the charity at the year-end is set out in the Balance Sheet on page 15. Principal funding sources continue to be grants and consultancy income.

The Trustees carefully considered the best way to use the new designated funding from NCIS CiC to meet programme objectives. The income for each future programme year is currently held in low-risk savings accounts. The Finance committee keep the savings products under review. The income for the current year of operation is held in the ACT current account.

Risk Policy

During the year the Trustees agreed an approach to identifying, recording and managing risk and have developed a risk register.

The principal risks and strategies for mitigating these risks are summarised as:

Technology failures is mitigated through the use new equipment for each member of staff and a set up based on the government recognised Cyber Essentials. Expert technical support is provided by 1st IT, who specialise in working with charities. All staff are required to sign and follow the ACT User Acceptance policy and use the IT equipment provided by ACT, which has virus protection software.

Loss of income or identity due to fraud is mitigated through staff induction and training on the key principles to follow to reduce ACT's exposure to fraud. Training involves use of modules developed by Prevent Charity Fraud.

The charity has developed action plans to mitigate these and other risks.

Association for Citizenship Teaching

Trustees Report for the period ended 31 August 2022

Responsibilities of the Trustees

The Trustees accept responsibility for directing the affairs of the charity and that it delivers its charitable objects, keeping in mind the following areas of responsibility:

- preparing the Trustees' annual reports and submitting annual return forms and accounts, keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of ACT and enable them to ensure that the financial statements comply with the Charities Act 2011, the Accounting and Reporting by Charities: Statement of Recommended Practice issued March 2005 and the charity's constitution
- compliance with the rules of the charity as set out in the governing document.

The Trustees must also ensure the charity is run carefully, by making sure it:

- uses its charitable funds and assets wisely to further its charitable aims
- does not do anything to put its property, funds, assets, or reputation at risk
- takes appropriate care and advice when investing or borrowing money.

The Trustees are responsible for the preparation of financial statements for each financial period, which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing those financial statements the Trustees are required to:

- select suitable accounting policies and apply them consistently
- make judgments and estimates that are reasonable and prudent
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any 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 charity will continue in operation.

Approved by the Trustees on 16 March 2023 and signed on their behalf by:



By Order of the Chairman of Trustees

Scott Harrison

Association for Citizenship Teaching

Auditor's Report for the period ended 31 August 2022

Independent Auditor's Report to the Trustees of Association For Citizenship Teaching

Opinion

We have audited the financial statements of Association For Citizenship Teaching (the 'charity') for the period ended 31 August 2022 which comprise the Statement of Financial Activities, Statement of Financial Position, Cashflow Statement and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 August 2022, and of its incoming resources and application of resources, including its income and expenditure, for the period then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Association for Citizenship Teaching

Auditor's Report for the period ended 31 August 2022

Other information

The other information comprises the information included in the trustees annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Comparative Figures

The comparative figures are unaudited.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- the charity has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 9, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act.

Association for Citizenship Teaching

Auditor's Report for the period ended 31 August 2022

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- making enquires of trustees and management as to where they consider there to be a susceptibility to fraud and whether they have any knowledge or suspicion of fraud;
- obtaining an understanding of the internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations;
- assessing the risk of management override including identifying and testing journal entries;
- challenging the assumptions and judgements made by management in its significant accounting estimates.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the FRC's website at: <https://www.frc.org.uk/auditors/audit-assurance/auditor-s-responsibilities-for-the-audit-of-the-fi/description-of-the-auditor%E2%80%99s-responsibilities-for>. This description forms part of our auditor's report.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Association for Citizenship Teaching

Auditor's Report for the period ended 31 August 2022

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



16 March 2023

Haines Watts, Statutory Auditor
Old Station House
Station Approach
Newport Street
Swindon
SN1 3DU

Haines Watts is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.

Association for Citizenship Teaching
Statement of Financial Activities (incorporating income and expenses account) for the period ended 31 August 2022

	Notes	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total for 17 month period ended 31 August 2022 £	Total for 14.5 month period ended 31 March 2021 £
Income and endowments from:					
Donations and legacies	2	953,281	116,000	1,069,281	50,611
Charitable activities	3	47,936	40,108	88,044	62,997
Investments	4	-	-	-	10
Total income and endowments		1,001,217	156,108	1,157,325	113,618
Resources Expended					
Fundraising		1,513	-	1,513	-
Charitable activities	5	545,476	149,942	695,418	97,640
Total Resources Expended		546,989	149,942	696,931	97,640
Net Expenditure for the year		454,228	6,166	460,394	15,978
Transfer of funds		5,041	(5,041)	-	-
Net movement of funds		459,269	1,125	460,394	15,978
Reconciliation of funds					
Total funds brought forward	15	56,018	40,100	96,118	80,140
Total funds carried forward		515,287	41,225	556,512	96,118

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

Association for Citizenship Teaching

Statement of Financial Position as at 31 August 2022

	Notes	Total as at 31 August 2022 £	Total as at 31 March 2021 £
Fixed Assets			
Tangible assets	11	3,602	103
Current Assets			
Debtors	12	369	471
Cash at bank and in hand	13	2,428,090	102,657
		2,428,459	103,128
Creditors: Amounts falling due within one year	14	1,875,549	7,113
Net Current Assets		552,910	96,015
Net Assets		556,512	96,118
Unrestricted Funds	15	159,975	64,074
Designated Funds	15	355,312	(8,056)
Restricted Funds	15	41,225	40,100
Total Funds		556,512	96,118

Approved by the Trustees on 16 March 2023 and signed on their behalf by:



By Order of the Chairman of Trustees

Scott Harrison

Association for Citizenship Teaching

Cash Flow Statement as at 31 August 2022

	Total for 17 month period ended 31 August 2022	Total for 14.5 month period ended 31 March 2021
	£	£
Net cash flow from operating activities	2,331,455	18,772
Cash flow from investing activities		
Payments to acquire tangible fixed assets	(6,022)	-
Interest received	-	10
Net cash flow from investing activities	(6,022)	10
Net increase / (decrease) in cash and cash equivalents	2,325,433	18,782
Cash and cash equivalents at 1 April 2021	102,657	83,875
Cash and cash equivalents at 31 August 2022	2,428,090	102,657
Cash and cash equivalents consists of:		
Cash at bank and in hand	2,428,090	102,657
Cash and cash equivalents at 31 August 2022	2,428,090	102,657

Reconciliation of net income / (expenditure) to net cash flow from operating activities

	Total for 17 month period ended 31 August 2022	Total for 14.5 month period ended 31 March 2021
	£	£
Net income / (expenditure) for year/period	460,394	15,978
Interest receivable	-	(10)
Depreciation and impairment of tangible fixed assets	2,522	68
(Increase) / decrease in debtors	103	5,302
(Decrease) / Increase in creditors	1,868,436	(2,566)
Net cash flow from operating activities	2,331,455	18,772

Association for Citizenship Teaching

Notes to the Financial Statements for the period ended 31 August 2022

Background

The Association of Citizenship Teaching (ACT) is an CIO registered under number 1187335 with the Charities Commission in England and Wales. It is a public benefit entity, it is domiciled in England and Wales and its principal office is at Suite 281 Hill House, 210 Upper Richmond Road, London, SW15 6NP..

The object of the charity is to support and promote the teaching of citizenship, to promote research into, and the study of the full and effective participation of citizens in society.

1) Accounting policies and basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) – (Charities SORP FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011. The charity meets the definition of a public benefit entity as defined by FRS102.

The preparation of financial statements in conformity with FRS102 requires the use of certain critical accounting estimates. It also requires management to exercise its judgement in the process of applying the accounting policies selected for use by the Charity. Use of available information and application of judgement are inherent in the formation of estimates. Actual outcomes in the future could differ from such estimates.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

The financial statements are prepared in sterling, which is the functional currency of the entity and is rounded to the nearest £.

Going concern

There are no material uncertainties about the charity's ability to continue as a going concern.

Incoming resources

Grants are recognised in the accounts when receivable and allocated to restricted or unrestricted funds as specified by the donor.

Income from conference fees is included as income from activities in furtherance of the charity's objectives. Where a conference has not taken place by the year end, the related income is deferred to the period in which it is held.

Subscription income is recognised upon receipt from the member, whereupon the invoice for the fee is raised. Subscription to the charity's magazine includes membership of ACT.

Resources expended

Expenditure is recognised on an accruals basis when a liability is incurred. Expenditure includes VAT which cannot be recovered and is reported as part of the expenditure to which it relates.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities. It includes both costs that can be allocated directly to these activities and indirect costs which are necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include independent examiner's fees and costs linked to the strategic management of the charity.

Association for Citizenship Teaching

Notes to the Financial Statements for the period ended 31 August 2022

Fixed Assets

Tangible fixed assets are stated at cost less depreciation. Assets with a cost of £250 or more are capitalised. 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:

Information Technology	33.33% on cost
Office Equipment	20% on cost

Debtors

Trade and other debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid.

Creditors

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are recognised at their settlement amount.

Pensions

The charity pays into defined contribution personal pension schemes on behalf of its employees. The charity has no further responsibility to its employees regarding pensions.

Funds

Restricted funds are used for the specific purpose laid down by the donor. Expenditure which meets these conditions is charged to the fund.

Unrestricted funds are other incoming resources receivable or generated for the objectives of the charity without further specified purpose and are available as general funds.

Designated funds are used for specific purposes as agreed by the Trustees to undertake the Active Citizenship in Schools Programme as described above.

Association for Citizenship Teaching

Notes to the Financial Statements for the period ended 31 August 2022

2) Income from donations and legacies

	Unrestricted	Restricted	Total for 17 month period ended 31 August 2022	Total for 14.5 month period ended 31 March 2021
	£	£	£	£
Grants	950,000	116,000	1,066,000	50,611
Sponsorship	3,075	-	3,075	-
Other income	206	-	206	-
	<u>953,281</u>	<u>116,000</u>	<u>1,069,281</u>	<u>50,611</u>

Grants received breakdown:

DWP resource	-	-	-	1,378
Joseph Rowntree Charitable Trust (JRCT)	50,000	-	50,000	20,000
Disbursing officer	-	-	-	5,233
5 Nations Network	-	116,000	116,000	24,000
Active Citizenship in Schools	900,000	-	900,000	-
	<u>950,000</u>	<u>116,000</u>	<u>1,066,000</u>	<u>50,611</u>

Total income from donations and legacies was £1,069,281 (2021: £50,611), of which £953,281 (2021: £26,611) was attributable to unrestricted and £116,000 (2021: £24,000) was attributable to restricted funds.

3) Income from charitable activities

	Unrestricted	Restricted	Total for 17 month period ended 31 August 2022	Total for 14.5 month period ended 31 March 2021
	£	£	£	£
Sale of goods and services	16,219	40,108	56,327	57,169
Membership Subscriptions	22,952	-	22,952	4,758
Conferences	8,765	-	8,765	1,070
	<u>47,936</u>	<u>40,108</u>	<u>88,044</u>	<u>62,997</u>

All income from charitable activities was unrestricted in the prior year.

4) Income from investments

	Total for 17 month period ended 31 August 2022	Total for 14.5 month period ended 31 March 2021
	£	£
Interest receivable	-	10
	<u>-</u>	<u>10</u>

All income from investment income was unrestricted in the prior year.

Association for Citizenship Teaching

Notes to the Financial Statements for the period ended 31 August 2022

5) Analysis of expenditure on charitable activities

	Activities undertaken directly £	Support costs £	Total for 17 month period ended 31 August 2022 £	Total for 14.5 month period ended 31 March 2021 £
Build capacity so that teachers become knowledgeable, confident teachers of Citizenship.	282,195	-	282,195	69,476
Support and improve the quality of Citizenship provision in more schools and colleges.	145,364	-	145,364	16,589
Increase the pool of Citizenship expertise and regional networks	142,533	-	142,533	7,460
Secure greater public understanding and policy support for Citizenship Education	125,326	-	125,326	4,115
	695,418	-	695,418	97,640

Total expenditure for the year was £695,418 (2021 - £97,640) of which £149,942 (2021 - £23,755) was attributable to restricted and £545,476 (2021 - £73,885) was attributable to unrestricted funds.

6) Allocation of support costs

	Build capacity so that teachers become knowledgeable, confident teachers of Citizenship £	Support and improve the quality of Citizenship provision in more schools and colleges £	Increase the pool of Citizenship expertise and regional networks £	Secure greater public understanding and policy support for Citizenship education	Total for 17 month period ended 31 August 2022 £	Total for 14.5 month period ended 31 March 2021 £
Governance	2,858	2,857	816	1,633	8,164	1,950
Finance	12,407	12,406	3,545	7,089	35,447	11,292
Human Resources	2,741	2,742	783	1,567	7,833	3,016
Information Technology	426	426	122	243	1,217	1,838
Office costs (incl rent)	234	234	67	134	669	1,697
Other and overhead recovery	-18,666	-18,665	-5,333	-10,666	-53,330	1,220
	-	-	-	-	-	21,013

*Support costs are allocated based on staff time.

Association for Citizenship Teaching

Notes to the Financial Statements for the period ended 31 August 2022

7) Governance costs

	Total for 17 month period ended 31 August 2022	Total for 14.5 month period ended 31 March 2021
	£	£
AGM and board meetings	334	21
Independent examination fee	4,800	-
Insurance	858	1,227
Support costs	2,132	636
Other	40	66
	8,164	1,950

8) Employee Remuneration

	Total for 17 month period ended 31 August 2022	Total for 14.5 month period ended 31 March 2021
	£	£
Payroll Details:		
Wages and Salaries	330,416	33,789
Social Security Costs	26,542	-
Pension Costs	19,903	2,027
Other staff costs	9,304	21,203
	386,165	57,019

One employee received emoluments of more than £60,000 (2021 – Nil). Total emoluments received was between £90,000 - £99,999.

The average number of employees during the year, calculated based on full-time equivalents, was as follows:

	Total for 17 month period ended 31 August 2022	Total for 14.5 month period ended 31 March 2021
	Number	Number
Project workers	9	2
	9	2

Key Management Personnel

Key management personnel include all persons that have full authority and responsibility for planning, directing and controlling the activities of the charity. The total compensation paid to key management personnel for services provided to the charity was £104,990 (2021 -£31,790)

9) Trustee Remuneration

None of the Trustees (or any person connected with them) received any remuneration.

One Trustee (2021: Nil) received expense reimbursements during the year for £102. Helen Blachford also received £3,476 for consultancy work. This amount was not received in their capacity as a Trustee.

ACT had taken out indemnity insurance at an annual cost of £598 to cover all Trustees (2021: £393).

Association for Citizenship Teaching

Notes to the Financial Statements for the period ended 31 August 2022

10) Taxation

As a charity, Association for Citizenship Foundation is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or s256 of the Taxation of Chargeable Gains ACT 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the Charity.

11) Tangible Fixed Assets

	Information Technology	Total
	£	£
Cost:		
At 1 April 2021	809	809
Additions	6,022	6,022
Disposals	-	-
At 31 August 2022	6,831	6,831
Accumulated Depreciation		
At 1 April 2021	707	707
Charge for the year	2,522	1,519
Disposals	-	-
At 31 August 2022	3,229	3,229
Net book value		
At 31 August 2022	3,602	3,602
At 1 April 2021	103	103

12) Debtors

	Total as at 31 August 2022	Total as at 31 March 2021
	£	£
Trade debtors	-	471
Other debtors	52	-
Prepayments and accrued income	317	-
	369	471

13) Cash at bank and in hand

	Total as at 31 August 2022	Total as at 31 March 2021
	£	£
Cash at Bank and in Hand	2,428,090	102,657
	2,428,090	102,657

Association for Citizenship Teaching

Notes to the Financial Statements for the period ended 31 August 2022

14) Creditors: Amounts Falling Due within One Year

	Total as at 31 August 2022	Total as at 31 March 2021
	£	£
Trade Creditors	26,026	2,389
Accruals and deferred income	1,847,797	3,968
Pension contributions	1,726	156
Other creditors	-	600
	1,875,549	7,113

15) Deferred Income

	Total as at 31 August 2022	Total as at 31 March 2021
	£	£
Balance as at beginning of year	-	-
Additions in the year	2,700,000	-
Released to income	900,000	-
Balance as at end of year	1,800,000	-

Deferred income consists of income received for the embedding citizenships in school's project.

16) Movement in Funds

	At 1 April 2021	Incoming Resources	Outgoing Resources	Transfers	Total as at 31 August 2022
	£	£	£	£	£
Restricted Funds					
Five Nations Network	40,598	116,000	(115,373)	-	41,225
Wales Project	(498)	40,108	(34,569)	(5,041)	-
Total Restricted Funds	40,100	156,108	(149,942)	(5,041)	41,225
Unrestricted Funds					
<i>Designated Funds</i>					
Embedding Citizenships in Schools	(8,056)	900,000	(496,632)	(40,000)	355,312
Total Unrestricted Funds	56,018	1,001,217	(546,989)	5,041	515,287
Total Funds	96,118	1,157,325	(696,931)	-	556,512

Purpose of Restricted Funds:

*Five Nations Network - ACT is the coordinating body of the Five Nations Network, a unique forum sharing practice in education for citizenship and values in England, Ireland, Northern Ireland, Scotland and Wales.

Association for Citizenship Teaching

Notes to the Financial Statements for the period ended 31 August 2022

** Wales Project - ACT successfully bid for a contract with the Welsh Government to develop Professional Learning resources for teachers

Purpose of Designated Funds:

***Embedding Citizenships in Schools - ACT successfully bid for a four year grant to embed citizenship education in schools across the country

Prior year 2021	At 1 October 2020 £	Incoming Resources £	Outgoing Resources £	Transfers £	At 31 March 2021 £
Restricted Funds					
Five Nations Network	31,799	24,000	15,201	-	40,598
Community Fund	-	-	498	-	498
	31,799	24,000	15,699	-	40,100
Unrestricted Funds					
	48,341	89,618	81,941	-	56,018
Total Funds	80,140	113,618	97,640	-	96,118

17) Analysis of net assets between funds

	Unrestricted funds £	Designated Funds £	Restricted funds £	2022 Total £
Fund balances at 31 August 2022 are represented by:				
Tangible fixed assets	3,602	-	-	3,602
Current assets	2,031,922	355,312	41,225	2,428,459
Creditors: amounts falling due within one year	(1,875,549)	-	-	(1,875,549)
	159,975	355,312	41,225	556,512

Prior year 2021	Unrestricted funds £	Designated Funds £	Restricted funds £	2021 Total £
Fund balances at 31 March 2021 are represented by:				
Tangible fixed assets	103	-	-	103
Current assets	71,084	(8,056)	40,100	103,128
Creditors: amounts falling due within one year	(7,113)	-	-	(7,113)
	64,074	(8,056)	40,100	96,118

18) Related Party Transactions

There were no related party transactions recorded in the period except as disclosed in note 9.

ASSOCIATION FOR CITIZENSHIP TEACHING

England & Wales - Charity number 1187335

Accounts



Association for Citizenship Teaching

(A registered charity in England and Wales)

Trustees' Report

For the 13 January 2020 to 31 March 2021

Charity Number: 1187335

Association for Citizenship Teaching Contents

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Association for Citizenship Teaching

Board of Trustees and Professional Advisors

Honorary President

Rt Hon the Lord Blunkett

Trustees

Marcus Bhargava

Richard Glover

Sarah Maclean

Helen Blachford

Hans Svennevig

Asjad Mir

(Treasurer)

Scott Harrison

(Chair)

Rob Pope

(Vice Chair)

Registered Office

Suite 281 Hill House

210 Upper Richmond Road

London

SW156NP

Banker

Unity Trust Bank

4 Brindley Place

Birmingham

B1 2HB

Accounts Preparation

ExcluServ Limited

1 Fore St Ave

London

EC2Y 9DT

Independent Examiner

Susan Plumb ACA

Haines Watts

Old Station House

Station Approach

Newport Street

Swindon

SN1 3DU

Association for Citizenship Teaching

Trustees Report for the period ended 31 March 2021

Report of the Trustees regarding the activities of the Charity for the period 13 January 2020 to 31 March 2021.

Constitutional Information

The Association for Citizenship Teaching (ACT) is a registered charitable incorporated organisation, charity number 1187335. ACT is governed by a constitution adopted on 13 January 2020. The governing document is published on the ACT website. The governance of ACT is vested in ACT's Trustees.

Previously the Association for Citizenship Teaching (ACT) existed as an unincorporated association (charity number 1100180) between 2001 and 2020. During 2020 the trustees and members of Association for Citizenship Teaching took the decision to establish a charitable incorporated organisation (CIO) to take forward the charity's work. On 13 January 2020, the Charity Commission confirmed the registration of ACT as a CIO under a new charity registration. The process of transferring assets completed on 30 September 2020. From the 1 October 2020 the CIO became operational. As explained in note 2, in accordance with the Charities SORP FRS 102, the change in the charity's legal status has been treated as a merger for accounting purposes.

This is the first report made by the CIO and focuses on the activities undertaken since the CIO become operational from 1 October 2020 to 31 March 2021.

ACT Trustees

The Trustees have overall responsibility for the charity, ensuring compliance with legal and financial requirements and for directing the strategy of the charity to achieve the objectives. Two new Trustees, Asjad Mir and Richard Glover were appointed on 1 January 2021. The other Trustees transferred to become Trustees of the CIO in June 2020.

Objectives and Activities

The CIO's objective: to advance education for the public benefit by: (i) supporting and promoting the teaching of citizenship; and (ii) promoting research into, and the study of, the full and effective participation of citizens, especially young people, in society and to publish the results thereof.

The Trustees have had regard to the Charity Commission guidance on public benefit.

ACT is an education charity and membership organisation supporting teachers, schools and others. ACT works to transform the lives of children and young people through high quality Citizenship and democracy education. We achieve our aims by supporting the education community with: teacher professional development, training, conferences and networking; teaching materials, resources, our journal and by sharing research; advocacy and policy influencing aimed at strengthening Citizenship education.

Day-to-day management of ACT is delegated to the Chief Executive who works closely with the Chair of Trustees and Treasurer. ACT employs external providers for financial and accountancy support and to produce the journal. Project consultants are employed to work on specific funded projects.

ACT Council

The Council is separate from the Trustees and comprises teachers and other practitioners and experts who advise and contribute to the delivery of work to achieve the charity's objective. The Council comprises a Chair, Vice-Chair and other council members. The Chair or Vice-Chair are Trustees of the CIO and attend Board meetings of the CIO.

Association for Citizenship Teaching

Trustees Report for the period ended 31 March 2021

Achievements and Performance, October 1 2020 to March 31 2021

Staffing

Liz Moore remains as ACT's Chief Executive. Liz is supported by a Membership and Event Coordinator and part-time education consultants.

Financial management

ACT employed ExcluServ Ltd to provide professional support to manage the ACT accounts.

ACT budget and funding

During the year 2020, ACT Trustees carefully examined income forecasts and expenditure for the year. Funding from the Gordon Cook Foundation for the Five Nations Network and from Joseph Rowntree Charitable Trust for core funding was secured. Additional income was raised through memberships, training events and consultancy.

In September 2021, a grant was secured from the NCS CIC to provide funding for a new four-year programme to Embed Citizenship in Schools. Some initial costs (£8,056) were incurred in this reporting period to prepare for the project. The grant agreement was signed in September 2021 and the transfer of funds is expected to complete later in 2021 so that recruitment of new staff and programme activities can begin in the summer.

Covid-19 pandemic

The Covid-19 pandemic has created both challenges and opportunities for ACT. The challenges have been to adjust working arrangements so that staff can function from home and quickly adapt ACT products, services, and activities so that the charity can continue to serve beneficiaries using online and digital platforms.

It is anticipated that schools will continue to require high levels of support as the situation continues through 2021 and beyond. The adaption work undertaken by staff has put ACT in a positive place to continue to offer a good level of support to teachers and schools in the coming year.

ACT Strategic Plan to 2023

The strategic plan sets out where ACT wants to be by 2023 and includes a vision statement, purpose and four strategic aims as a focus for the charity's work.

Vision

“Our vision is for all young people to be active, informed citizens, equipped through effective Citizenship Education with the knowledge, skills and experience to participate in and shape a strong and vibrant democracy based on equality, fairness and justice.”

Purpose

Our key purpose is to support and strengthen the teaching of Citizenship education and to promote wider public understanding of the subject of Citizenship, including through the publication of research.

Our work is focused on our long-term strategy to embed high quality Citizenship curricula in schools and colleges as the only effective and systematic way to try to ensure every child and young person receives good Citizenship education.

Strategic aims

The four strategic aims have been developed to fit with our vision and purpose.

- 1. Build capacity so that more teachers become knowledgeable, confident teachers of Citizenship** who can inspire, motivate, and challenge children and young people to learn and achieve their best in the subject.

Association for Citizenship Teaching

Trustees Report for the period ended 31 March 2021

- 2. Support and improve the quality of Citizenship provision in more schools and colleges** to develop curricula that reflect the essential knowledge, understanding and skills needed to become confident, active and empowered citizens and promote excellence through training, CPD, quality awards and publications.
- 3. Increase the pool of Citizenship education expertise** by establishing ACT Teaching Ambassadors and new regional networks of teaching experts and mentors, as well as academics and supporters across the regions of the country.
- 4. Secure greater public understanding and policy support for Citizenship education** so that the aims, role and contribution of the subject is more clearly understood and valued.

The strategic aims have been incorporated into progress reports to the Board from staff so that the Trustees are regularly appraised as to how operational activity is developing to ensure work is focused on these priorities.

The full Strategic Plan is available on the ACT website. The Board continues to review the Strategic plan in the light of the changes to ACT's status and the implications of the Covid-19 pandemic.

Key activities

Journal 'Teaching Citizenship'

ACT produces and publishes two editions of the journal, 'Teaching Citizenship' each year. The journal is also available on Issuu, an online publishing platform available via the ACT website. The development and editing of journal content are led by the Journal Editor and Co-editors who are members of ACT Council. The next edition of the journal is due to be published in the summer of 2021.

Teacher conferences

Teacher conferences are a way for ACT to engage with and support teachers with their professional development, subject knowledge development and to develop ideas for classroom teaching. ACT collaborated with the UK Parliament Education and Engagement team to plan and hold a highly successful conference on the theme of 'How do Select Committees work? How can pupils get involved?'. The programme involved a keynote from Baroness Martha Lane-Fox who chairs the Covid 19 Select Committee, inputs from ACT teacher ambassadors and a range of parliamentary experts.

CPD events and teacher meetings

ACT offers a programme of continuing professional development for teachers and other educators. The types and formats of sessions are being developed to respond to the changing Covid 19 pandemic. These included webinar-style sessions for GCSE Citizenship Studies, CPD courses designed and led by Ambassador teachers on media literacy, sessions on using the ACTive Citizenship Award scheme and the launch of a new Early Career and New to Citizenship Teaching network.

Teaching resources

The website at www.teachingcitizenship.org.uk allows members to view and download teaching resources to support the teaching of Citizenship.

ACT Quality Assurance Awards

The ACT Quality Standard for schools is available as a tool to help schools improve their Citizenship provision. The ACT Quality Mark for Citizenship Teaching resources uses a quality assurance process to highlight and promote the best citizenship teaching resources. Details are all available on the ACT website.

Funded programmes:

The Five Nations Network for Citizenship and Values Education

ACT is the appointed manager of the Five Nations network and programme by the Gordon Cook Foundation (GCF). The 2021 network conference for 125 participants from across England, Ireland, Northern Ireland, Scotland and Wales was held online due to the Covid pandemic. Originally the conference had been planned to be held in Wales. More information about the Five Nations Network is available at www.fivenations.net

Association for Citizenship Teaching

Trustees Report for the period ended 31 March 2021

Policy influencing

ACT is the voice for Citizenship, representing teachers and other educators with policy makers and education leaders. Our Chief Executive regularly meets with officials from the DFE, Ofsted, Ofqual and other government departments. ACT has also been an active member of the Council for Subject Associations and attends meetings with a wide range of strategic and national education organisations.

The Chief Executive continues to represent the UK on behalf of the DFE at the Council of Europe Education Policy Advice Network on Democratic Citizenship and Human Rights. She attends regular conferences and meetings with colleagues from the member states across the Council of Europe and in addition contributes to a Training Advisory Group.

Reserves Policy

The Trustees Reserves Policy was reviewed and continued at £20,000. Trustees continue to review the appropriate level of reserves going forward, responding to the changing finances of ACT and the requirement for working capital.

Financial Review

The position of the charity at the year-end is set out in the Balance Sheet on page 11. Principal funding sources continue to be grants and consultancy income.

Risk Policy

During the year Trustees agreed an approach to identifying, recording and managing risk and have developed a risk register.

Responsibilities of the Trustees

The Trustees accept responsibility for directing the affairs of the charity and that it delivers its charitable objects, keeping in mind the following areas of responsibility:

- preparing the Trustees' annual reports and submitting annual return forms and accounts, keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of ACT and enable them to ensure that the financial statements comply with the Charities Act 2011, the Accounting and Reporting by Charities: Statement of Recommended Practice issued March 2005 and the charity's constitution
- compliance with the rules of the charity as set out in the governing document.

The Trustees must also ensure the charity is run carefully, by making sure it:

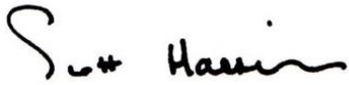
- uses its charitable funds and assets wisely to further its charitable aims
- does not do anything to put its property, funds, assets, or reputation at risk
- takes appropriate care and advice when investing or borrowing money.

The Trustees are responsible for the preparation of financial statements for each financial period, which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing those financial statements the Trustees are required to:

- select suitable accounting policies and apply them consistently
- make judgments and estimates that are reasonable and prudent
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any 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 charity will continue in operation.

Association for Citizenship Teaching Trustees Report for the period ended 31 March 2021

Approved by the Trustees on 20/01/2022 and signed on their behalf by



By Order of the Chairman of Trustees

Scott Harrison

Association for Citizenship Teaching

Independent Examiner's Report for the period ended 31 March 2021

Independent Examiner's Report to the Trustees of the Association of Citizenship Teaching

I report to the charity Trustees on my examination of the accounts of Association for Citizenship Teaching (the charity) for the period ended 31 March 2021.

Responsibilities and basis of report

As the charity Trustees of the charity, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material 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 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.



Susan Plumb
ACA
Haines Watts
Chartered Accountants
Old Station House
Station Approach
Newport Street
Swindon
Wiltshire
SN1 3DU

Date: 20/01/2022

Association for Citizenship Teaching
Statement of Financial Activities (incorporating income and expenses account) for the period ended 31 March 2021

	Notes	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total for 14.5 month period ended 31 March 2021 £	Total for 18 month period ended 30 September 2020 £
Income and endowments from:					
Donations and legacies	3	26,611	24,000	50,611	264,790
Charitable activities	4	62,997	-	62,997	33,511
Investments	5	10	-	10	122
Total income and endowments		89,618	24,000	113,618	298,423
Resources Expended					
Charitable activities	6	73,885	23,755	97,640	244,640
Total Resources Expended		73,885	23,755	97,640	244,640
Net Expenditure for the year		15,733	245	15,978	53,783
Transfer of funds		-	-	-	-
Net movement of funds		15,733	245	15,978	53,783
Reconciliation of funds					
Total funds brought forward	16	48,341	31,799	80,140	26,357
Total funds carried forward		64,074	32,044	96,118	80,140

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

Association for Citizenship Teaching

Balance Sheet as at 31 March 2021

	Notes	Total as at 31 March 2021 £	Total as 30 September 2020 £
Fixed Assets			
Tangible assets	12	103	171
Current Assets			
Debtors	13	471	5,406
Cash at bank and in hand	14	102,657	83,875
		103,128	89,281
Creditors: Amounts falling due within one year	15	7,113	9,312
Net Current Assets		96,015	79,969
Net Assets		96,118	80,140
Unrestricted Funds	16	64,074	48,341
Designated Funds	16	(8,056)	-
Restricted Funds	16	40,100	31,799
Total Funds		96,118	80,140

Approved by the Trustees on 20/01/2022 and signed on their behalf by:



By Order of the Chairman of Trustees

Scott Harrison

Association for Citizenship Teaching

Cash Flow Statement as at 31 March 2021

	Total for 14.5 month period ended 31 March 2021	Total for 18 month period ended 30 September 2020
	£	£
Net cash flow from operating activities	18,772	51,706
Cash flow from investing activities		
Interest received	10	122
Net cash flow from investing activities	10	122
Net increase / (decrease) in cash and cash equivalents	18,782	51,828
Cash and cash equivalents at 1 October 2020	83,875	32,047
Cash and cash equivalents at 31 March 2021	102,657	83,875
Cash and cash equivalents consists of:		
Cash at bank and in hand	102,657	83,875
Cash and cash equivalents at 31 March 2021	102,657	83,875

Reconciliation of net income / (expenditure) to net cash flow from operating activities

	Total for 14.5 month period ended 31 March 2021	Total for 18 month period ended 30 September 2020
	£	£
Net income / (expenditure) for year / period	15,978	53,783
Interest receivable	(10)	(122)
Depreciation and impairment of tangible fixed assets	68	332
(Increase) / decrease in debtors	5,302	(3,263)
(Decrease) / Increase in creditors	(2,566)	976
Net cash flow from operating activities	18,772	51,706

Association for Citizenship Teaching

Notes to the Financial Statements for the period ended 31 March 2021

Background

The Association of Citizenship Teaching (ACT) is an unincorporated charity registered under number 1187335 with the Charities Commission in England and Wales. It is a public benefit entity, it is domiciled in England and Wales and its principal office is at Suite 281 Hill House, 210 Upper Richmond Road, London, SW15 6NP.

The object of the charity is to support and promote the teaching of citizenship, to promote research into, and the study of the full and effective participation of citizens in society.

1) Accounting policies and basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) – (Charities SORP FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011. The charity meets the definition of a public benefit entity as defined by FRS102.

The preparation of financial statements in conformity with FRS102 requires the use of certain critical accounting estimates. It also requires management to exercise its judgement in the process of applying the accounting policies selected for use by the Charity. Use of available information and application of judgement are inherent in the formation of estimates. Actual outcomes in the future could differ from such estimates.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

The financial statements are prepared in sterling, which is the functional currency of the entity and is rounded to the nearest £.

Going concern

The COVID-19 viral pandemic is one of the most significant economic events for the UK with unprecedented levels of uncertainty of outcomes. It is therefore difficult to evaluate all of the potential implications on the charity's operations, funding, suppliers and wider economy. The Trustees' view on the impact of COVID-19 is that, given the measures that could be undertaken to mitigate the current adverse conditions and the current resources available, they can continue to adopt the going concern basis in preparing the financial statements.

Incoming resources

Grants are recognised in the accounts when receivable and allocated to restricted or unrestricted funds as specified by the donor.

Income from conference fees is included as income from activities in furtherance of the charity's objectives. Where a conference has not taken place by the year end, the related income is deferred to the period in which it is held.

Subscription income is recognised upon receipt from the member, whereupon the invoice for the fee is raised. Subscription to the charity's magazine includes membership of ACT.

Resources expended

Expenditure is recognised on an accruals basis when a liability is incurred. Expenditure includes VAT which cannot be recovered and is reported as part of the expenditure to which it relates.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities. It includes both costs that can be allocated directly to these activities and indirect costs which are necessary to support them.

Association for Citizenship Teaching

Notes to the Financial Statements for the period ended 31 March 2021

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include independent examiner's fees and costs linked to the strategic management of the charity.

Fixed Assets

Tangible fixed assets are stated at cost less depreciation. Assets with a cost of £250 or more are capitalised. 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:

Information Technology	33.33% on cost
Office Equipment	20% on cost

Debtors

Trade and other debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid.

Creditors

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are recognised at their settlement amount.

Pensions

The charity pays into defined contribution personal pension schemes on behalf of its employees. The charity has no further responsibility to its employees regarding pensions.

Funds

Restricted funds are used for the specific purpose laid down by the donor. Expenditure which meets these conditions is charged to the fund.

Unrestricted funds are other incoming resources receivable or generated for the objectives of the charity without further specified purpose and are available as general funds.

2) Charitable Incorporated Organisation

During 2020 the trustees and members of Association for Citizenship Teaching (charity number 1100180) took the decision to establish a charitable incorporated organisation (CIO) to take forward the charity's work. The CIO was registered with the UK Charity Commission on 13 January 2020 with registration number 1187335. The two entities merged on 1 October 2020 when the CIO began to operate. In accordance with the Charities SORP (FRS 102) the change in the charity's legal form has been treated as a merger rather than an acquisition. Comparatives are therefore shown for the last accounting period of the unincorporated charity (charity number 1100180).

Association for Citizenship Teaching

Notes to the Financial Statements for the period ended 31 March 2021

ANALYSIS OF SOFA COMPONENTS FOR THE CURRENT REPORTING PERIOD

	ACT (pre- merger) Reg 1100180 £	ACT (pre- merger) Reg 1187335 £	ACT (post- merger) Reg 1187335 £	Combined Total £
Total income	-	-	113,618	113,618
Total expenditure	-	-	(97,640)	(97,640)
Net income / (expenditure)	-	-	15,978	15,978

ANALYSIS OF NET ASSETS AT THE DATE OF THE MERGER

	ACT Reg 1100180 £	ACT Reg 1187335 £	Combined Total £
Net Assets represented by:			
Unrestricted funds	48,341	-	48,341
Restricted funds	31,799	-	31,799
Total funds	80,140	-	80,140

3) Income from donations and legacies

	Unrestricte d £	Restricted £	Total for 14.5 month period ended 31 March 2021 £	Total for 18 month period ended 30 September 2020 £
Donations	-	-	-	425
Grants	26,611	24,000	50,611	247,925
Sponsorship	-	-	-	16,000
Other income	-	-	-	440
	26,611	24,000	50,611	264,790

Grants received breakdown:

DWP resource	1,378	-	1,378	-
Joseph Rowntree Charitable Trust (JRCT)	20,000	-	20,000	73,000
Gordon Cook Foundation	-	24,000	24,000	114,000
Community Fund	-	-	-	10,000
US Disbursing officer	5,233	-	5,233	9,780
US Embassy	-	-	-	41,145
	26,611	24,000	50,611	247,925

Total income from donations and legacies was £50,611 (2020: £264,790), of which £26,611 (2020: £139,850) was attributable to unrestricted and £24,000 (2020: £124,940) was attributable to restricted funds.

Association for Citizenship Teaching

Notes to the Financial Statements for the period ended 31 March 2021

4) Income from charitable activities

	Unrestricted	Restrict ed	Total for 14.5 month period ended 31 March 2021	Total for 18 month period ended 30 September 2020
	£	£	£	£
Sale of goods and services	57,169	-	57,169	13,509
Membership Subscriptions	4,758	-	4,758	14,933
Conferences	1,070	-	1,070	5,069
	62,997	-	62,997	33,511

All income from charitable activities was unrestricted for the current and prior year.

5) Income from investments

	Unrestrict ed	Restricted	Total for 14.5 month period ended 31 March 2021	Total for 18 month period ended 30 September 2020
	£	£	£	£
Interest receivable	10	-	10	122
	10	-	10	122

All income from investment income was unrestricted for the current and prior year.

6) Analysis of expenditure on charitable activities

	Activities undertake n directly	Support costs	Total for 14.5 month period ended 31 March 2021	Total for 18 month period ended 30 September 2020
	£	£	£	£
Build capacity so that teachers become knowledgeable, confident teachers of Citizenship	62,121	7,355	69,476	166,434
Support and improve the quality of Citizenship provision in more schools and colleges	9,234	7,355	16,589	46,816
Increase the pool of Citizenship expertise and regional networks	3,258	4,202	7,460	25,604
Secure greater public understanding and policy support for Citizenship education	2,014	2,101	4,115	5,786
	76,627	21,013	97,640	244,640

Total expenditure for the year was £97,640 (2020 - £244,640) of which £23,755 (2020 - £94,141) was attributable to restricted and £73,885 (2020 - £150,499) was attributable to unrestricted funds

Association for Citizenship Teaching

Notes to the Financial Statements for the period ended 31 March 2021

7) Allocation of support costs

	Build capacity so that teachers become knowledgeable, confident teachers of Citizenship £	Support and improve the quality of Citizenship provision in more schools and colleges £	Increase the pool of Citizenship expertise and regional networks £	Secure greater public understanding and policy support for Citizenship education	Total for 14.5 month period ended 31 March 2021 £	Total for 18 month period ended 30 September 2020 £
Governance	683	683	390	194	1,950	5,699
Finance	3,952	3,952	2,258	1,129	11,292	31,234
Human Resources	1,056	1,056	603	302	3,016	11,221
Information Technology	643	643	368	184	1,838	5,495
Office costs (incl rent)	594	594	339	170	1,697	3,546
Other	427	427	244	122	1,220	677
	7,355	7,355	4,202	2,101	21,013	57,872

*Support costs are allocated on the basis of staff time.

8) Governance costs

	Total for 14.5 month period ended 31 March 2021 £	Total for 18 month period ended 30 September 2020 £
AGM and board meetings	21	351
Trustee expenses	-	136
Independent examination fee	-	1,680
Insurance	1,227	1,327
Support costs	636	2,092
Other	66	113
	1,950	5,699

9) Employee Remuneration

	Total for 14.5 month period ended 31 March 2021 £	Total for 18 month period ended 30 September 2020 £
Payroll Details:		
Wages and Salaries	33,789	109,955
Social Security Costs	-	3,899
Pension Costs	2,027	6,434
Other staff costs	21,203	3,415
	57,019	123,703

Association for Citizenship Teaching

Notes to the Financial Statements for the period ended 31 March 2021

No employee received emoluments of more than £60,000 (2020-1).

The average number of employees during the year, calculated based on full-time equivalents, was as follows:

	Total for 14.5 month period ended 31 March 2021	Total for 18 month period ended 30 September 2020
	Number	Number
Project workers	2	2
	2	2

Key Management Personnel

Key management personnel include all persons that have full authority and responsibility for planning, directing and controlling the activities of the charity. The total compensation paid to key management personnel for services provided to the charity was £31,790 (2020 - £83,882).

10) Trustee Remuneration

None of the Trustees (or any person connected with them) received any remuneration.

No trustees (2020: one) received expense reimbursements during the year (2020: £136 for travel costs).

ACT had taken out indemnity insurance at an annual cost of £393 to cover all Trustees (2020: £327).

11) Taxation

As a charity, Association for Citizenship Foundation is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or s256 of the Taxation of Chargeable Gains ACT 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the Charity.

12) Tangible Fixed Assets

	Information Technology £	Total £
Cost:		
At 1 October 2020	809	809
Additions	-	-
Disposals	-	-
At 31 March 2021	809	809
Accumulated Depreciation		
At 1 October 2020	638	638
Charge for the year	68	68
Disposals	-	-
At 31 March 2021	706	706
Net book value		
At 31 March 2021	103	103
At 1 October 2020	171	171

Association for Citizenship Teaching

Notes to the Financial Statements for the period ended 31 March 2021

13) Debtors

	Total as at 31 March 2021	Total as at 30 September 2020
	£	£
Trade debtors	471	46
Prepayments and accrued income	-	5,360
	471	5,406

14) Cash at bank and in hand

	Total as at 31 March 2021	Total as at 30 September 2020
	£	£
Cash at Bank and in Hand	102,657	83,875
	102,657	83,875

15) Creditors: Amounts Falling Due within One Year

	Total as at 31 March 2021	Total as at 30 September 2020
	£	£
Trade Creditors	2,389	1,188
Accruals and deferred income	3,968	7,780
Pension contributions	156	160
Other creditors	600	184
	7,113	9,312

Association for Citizenship Teaching

Notes to the Financial Statements for the period ended 31 March 2021

16) Movement in Funds

<i>Current year</i>	At 1 October 2020 £	Incoming Resource s £	Outgoing Resource s £	Transfers £	Total as at 31 March 2021 £
Restricted Funds					
Five Nations Network	31,799	24,000	15,201	-	40,598
Wales Project	-	-	498	-	(498)
Total Restricted Funds	31,799	24,000	15,699	-	40,100
Unrestricted Funds					
General funds	48,341	89,618	73,885	-	64,074
Designated Funds					
Embedding Citizenships in Schools	-	-	8,056	-	(8,056)
Total Unrestricted Funds	48,341	89,618	81,941	-	56,018
Total Funds	80,140	113,618	97,640	-	96,118

Restricted Funds:

*Five Nations Network - ACT is the coordinating body of the Five Nations Network, a unique forum sharing practice in education for citizenship and values in England, Ireland, Northern Ireland, Scotland and Wales.

** Wales Project - ACT successfully bid for a contract with the Welsh Government to develop Professional Learning resources for teachers

Designated Funds:

***Embedding Citizenships in Schools - ACT successfully bid for a four year grant to embed citizenship education in schools across the country

<i>Prior year</i>	At 1 April 2019 £	Incoming Resource s £	Outgoing Resource s £	Transfers £	At 30 September 2020 £
Restricted Funds					
Five Nations Network	1,000	114,940	84,141	-	31,799
Community Fund	-	10,000	10,000	-	-
	1,000	124,940	94,141	-	31,799
Unrestricted Funds					
	25,358	173,482	150,499	-	48,341
Total Funds	26,358	298,422	244,640	-	80,140

Association for Citizenship Teaching

Notes to the Financial Statements for the period ended 31 March 2021

17) Analysis of net assets between funds

<i>Current year</i>	Unrestrict ed funds	Designate d Funds	Restricted funds	2021 Total
	£	£	£	£
Fund balances at 31 March 2021 are represented by:				
Tangible fixed assets	103	-	-	103
Current assets	71,084	(8,056)	40,100	103,128
Creditors: amounts falling due within one year	(7,113)	-	-	(7,113)
	64,074	(8,056)	40,100	96,118

<i>Prior year</i>	Unrestricted funds	Restricted funds	2020 Total
	£	£	£
Fund balances at 30 September 2020 are represented by:			
Current assets	57,653	31,628	89,281
Creditors: amounts falling due within one year	(9,312)	-	(9,312)
	48,341	31,799	80,140

18) Related Party Transactions

There were no related party transactions recorded in the period.