

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

Contents

Board of Trustees and professional advisers	3
Report of the Trustees regarding the activities of the Charity 2020-2021	4
Independent Examiner' Report.....	9
Statement of Financial Activities for the year ended 31 March 2021	10
Balance Sheet as at 31 March 2021	11
Notes to the Financial Statements for the year ended 31 March 2021.....	13

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)

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Independent Examiner

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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.

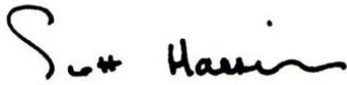
The Trustees are responsible for the preparation of financial statements for each financial period, which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing those financial statements the Trustees are required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

		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
	Notes	£	£	£	£
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

	Unrestricted £	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
	<u>471</u>	<u>5,406</u>

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
	<u>102,657</u>	<u>83,875</u>

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
	<u>7,113</u>	<u>9,312</u>

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>	Unrestricte d 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)
	<u>64,074</u>	<u>(8,056)</u>	<u>40,100</u>	<u>96,118</u>

<i>Prior year</i>	Unrestricted funds	Restricted funds	2020 Total
	£	£	£
Fund balances at 30 September 2020 are represented by:			
		171	171
Current assets	57,653	31,628	89,281
Creditors: amounts falling due within one year	(9,312)	-	(9,312)
	<u>48,341</u>	<u>31,799</u>	<u>80,140</u>

18) Related Party Transactions

There were no related party transactions recorded in the period.