



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

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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)

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Auditors

Haines Watts
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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.

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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
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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

		Unrestricted Funds	Restricted Funds	Total for 17 month period ended 31 August 2022	Total for 14.5 month period ended 31 March 2021
	Notes	2022 £	2022 £	2022 £	£
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	 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
 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.