



# **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

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# Association for Citizenship Teaching

## Board of Trustees and Professional Advisors

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<b>Honorary President</b>	Rt Hon the Lord Blunkett
<b>Trustees</b>	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
<b>Registered address</b>	Suite 281 Hill House 210 Upper Richmond Road London SW156NP
<b>Banker</b>	Unity Trust Bank 4 Brindley Place Birmingham B1 2HB
<b>Accounts Preparation</b>	ExcluServ Limited 133 Deepcut Bridge Road Surrey GU16 6SD
<b>Auditors</b>	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**

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**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**

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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 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. 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

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### 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**

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### **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](http://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](http://www.fivenations.net)

# **Association for Citizenship Teaching**

## **Trustees Report for the period ended 31 August 2023**

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### ***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**

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### **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 1<sup>st</sup> 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**

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### **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:**



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**By Order of the Chairman of Trustees**

**Marcus Bhargava**

# **Association for Citizenship Teaching**

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

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### 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**

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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**

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### **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**

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### 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

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

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

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

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

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

### 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	<b>361,305</b>	460,394
Interest receivable	<b>(13,406)</b>	-
Depreciation and impairment of tangible fixed assets	<b>2,007</b>	2,522
(Increase) / decrease in debtors	<b>(4,918)</b>	103
(Decrease) / Increase in creditors	<b>(688,081)</b>	1,868,436
<b>Net cash flow from operating activities</b>	<b>(343,093)</b>	<b>2,331,455</b>

# **Association for Citizenship Teaching**

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

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### **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

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### 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
	<b>708,360</b>	<b>196,408</b>	<b>904,768</b>	<b>1,069,281</b>

#### 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
	<b>675,000</b>	<b>196,408</b>	<b>871,408</b>	<b>1,066,000</b>

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
	<b>83,453</b>	<b>-</b>	<b>83,453</b>	<b>88,044</b>

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	-
	<b>13,406</b>	<b>-</b>	<b>13,406</b>	<b>-</b>

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	<b>242,352</b>	282,195
Support and improve the quality of Citizenship provision in more schools and colleges	162,105	2,852	<b>164,957</b>	145,364
Increase the pool of Citizenship expertise and regional networks	117,166	2,113	<b>119,279</b>	142,533
Secure greater public understanding and policy support for Citizenship education	110,472	1,691	<b>112,163</b>	125,326
	<b>628,184</b>	<b>10,567</b>	<b>638,751</b>	<b>695,418</b>

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	<b>11,083</b>	8,164
Finance	11,974	8,737	6,472	5,178	<b>32,361</b>	35,447
Human Resources	1,769	1,291	956	765	<b>4,781</b>	7,833
Information Technology	-	-	-	-	-	1,115
Office costs (incl rent)	210	153	113	91	<b>567</b>	669
Depreciation	-	-	-	-	-	102
Other	(14,143)	(10,321)	(7,645)	(6,116)	<b>(38,225)</b>	(53,330)
	<b>3,911</b>	<b>2,852</b>	<b>2,113</b>	<b>1,691</b>	<b>10,567</b>	-

\*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
	<b>11,083</b>	<b>8,164</b>

### 8) Employee Remuneration

	Total for 12 month period ended 31 August 2023	Total for 17 month period ended 31 August 2022
	£	£
<b>Payroll Details:</b>		
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
	<b>320,932</b>	<b>386,165</b>

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
	<b>8</b>	<b>9</b>

### 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 £
<b>Cost:</b>		
At 1 September 2022	6,831	6,831
Additions	-	-
Disposals	-	-
At 31 August 2023	6,831	6,831
<b>Accumulated Depreciation</b>		
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
<b>Net book value</b>		
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

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### 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
	<u>2,098,403</u>	<u>2,428,090</u>

### 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
	<u>1,187,468</u>	<u>1,875,549</u>

### 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	<u>1,133,750</u>	<u>1,800,000</u>

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 £
<b>Restricted Funds</b>					
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
<b>Total Restricted Funds</b>	<b>41,225</b>	<b>196,408</b>	<b>(164,784)</b>	<b>-</b>	<b>72,849</b>
<b>Unrestricted Funds</b>	<b>159,975</b>	<b>114,814</b>	<b>(48,596)</b>	<b>40,000</b>	<b>266,193</b>
<b>Designated Funds</b>					
Embedding Citizenships in Schools	355,312	690,405	(426,942)	(40,000)	578,775
<b>Total Unrestricted Funds</b>	<b>515,287</b>	<b>805,219</b>	<b>(475,538)</b>	<b>-</b>	<b>844,968</b>
<b>Total Funds</b>	<b>556,512</b>	<b>1,001,627</b>	<b>(640,322)</b>	<b>-</b>	<b>917,817</b>

#### 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 £
<b>Restricted Funds</b>					
Five Nations Network	40,598	116,000	(115,373)	-	41,225
Wales Project	(498)	40,108	(34,569)	(5,041)	-
<b>Total Restricted Funds</b>	<b>40,100</b>	<b>156,108</b>	<b>(149,942)</b>	<b>(5,041)</b>	<b>41,225</b>
<b>Unrestricted Funds</b>	<b>64,074</b>	<b>101,217</b>	<b>(50,357)</b>	<b>45,041</b>	<b>159,975</b>
<b>Designated Funds</b>					
Embedding Citizenships in Schools	(8,056)	900,000	(496,632)	(40,000)	355,312
<b>Total Unrestricted Funds</b>	<b>56,018</b>	<b>1,001,217</b>	<b>(546,989)</b>	<b>5,041</b>	<b>515,287</b>

# Association for Citizenship Teaching

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

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

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

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

### 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).