



Association for Citizenship Teaching

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

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

Charity Number: 1187335

Association for Citizenship Teaching

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Association for Citizenship Teaching

Board of Trustees and Professional Advisors

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

Association for Citizenship Teaching

Trustees Report for the period ended 31 August 2024

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

Constitutional Information

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

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

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

ACT Trustees

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

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

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

Objectives and Activities

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

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

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

Association for Citizenship Teaching

Trustees Report for the period ended 31 August 2024

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

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

ACT Council

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

Achievements and Performance, 1 September 2023 to 31 August 2024

Staffing

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

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

Financial management

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

ACT budget and funding

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

Association for Citizenship Teaching

Trustees Report for the period ended 31 August 2024

ACT Strategic Plan for 2024 and beyond

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

Vision

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

Purpose

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

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

The four strategic aims until August 2024 were.

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

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

Association for Citizenship Teaching

Trustees Report for the period ended 31 August 2024

Key activities

Journal 'Teaching Citizenship'

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

Teacher conferences and awards

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

ACT website and learning resources

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

CPD events and teacher meetings

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

ACT Quality Assurance Awards

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

Funded programmes:

The Five Nations Network for Citizenship and Values Education

Association for Citizenship Teaching

Trustees Report for the period ended 31 August 2024

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

Active Citizenship in Schools (ACIS)

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

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

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

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

Policy influencing

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

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

Reserves Policy

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

Association for Citizenship Teaching

Trustees Report for the period ended 31 August 2024

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

Financial Review

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

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

Risk Policy

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

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

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

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

Association for Citizenship Teaching

Trustees Report for the period ended 31 August 2024

Responsibilities of the Trustees

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

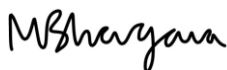
The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

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



By Order of the Chairman of Trustees

Marcus Bhargava

Association for Citizenship Teaching

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

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

Opinion

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

In our opinion the financial statements:

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

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

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

Association for Citizenship Teaching

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

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

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

We have nothing to report in this regard.

Matters on which we are required to report by exception

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

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

Responsibilities of Trustees

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

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

Association for Citizenship Teaching

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

Auditor responsibilities for the audit of the financial statements

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

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

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

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

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

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

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

Association for Citizenship Teaching

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

Use of our report

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



12 May 2025

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

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

Association for Citizenship Teaching

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

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

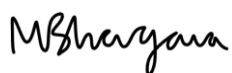
The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

Association for Citizenship Teaching

Statement of Financial Position as at 31 August 2024

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

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



By Order of the Chairman of Trustees

Marcus Bhargava

Association for Citizenship Teaching

Cash Flow Statement as at 31 August 2024

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

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

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

Association for Citizenship Teaching

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

Background

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

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

1) Accounting policies and basis of preparation

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

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

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

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

Going concern

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

Incoming resources

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

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

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

Resources expended

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

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

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

Association for Citizenship Teaching

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

Fixed Assets

Tangible fixed assets are stated at cost less depreciation. Assets with a cost of £250 or more are capitalised. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

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

Debtors

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

Creditors

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

Pensions

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

Funds

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

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

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

Association for Citizenship Teaching

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

2) Income from donations and legacies

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

Grants received breakdown:

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

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

3) Income from charitable activities

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

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

4) Income from investments

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

Association for Citizenship Teaching

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

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

5) Analysis of expenditure on charitable activities

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

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

6) Allocation of support costs

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

*Support costs are allocated based on staff time.

7) Governance costs

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

Association for Citizenship Teaching

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

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

8) Employee Remuneration

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

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

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

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

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

Key Management Personnel

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

9) Trustee Remuneration

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

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

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

10) Taxation

Association for Citizenship Teaching

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

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

11) Tangible Fixed Assets

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

12) Debtors

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

13) Cash at bank and in hand

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

Association for Citizenship Teaching

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

14) Creditors: Amounts Falling Due within One Year

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

15) Deferred Income

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

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

16) Movement in Funds

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

16) Movement in Funds (continued)

Designated Funds

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

Association for Citizenship Teaching

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

Restricted Funds:

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

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

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

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

Designated Funds:

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

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

17) Analysis of net assets between funds

Association for Citizenship Teaching

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

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

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

18) Related Party Transactions

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

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

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

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

No Trustee received any payments in their capacity as Trustees.