



Association for Citizenship Teaching

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

Trustees' Report and Audited Financial Statements

For the period 1 September 2024 to 31 August 2025

Charity Number: 1187335

Association for Citizenship Teaching

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Association for Citizenship Teaching

Board of Trustees and Professional Advisors

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

Association for Citizenship Teaching

Trustees Report for the period ended 31 August 2025

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

Constitutional Information

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

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

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

ACT Trustees

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

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

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

Governance changes

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

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Objectives and Activities

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

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

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

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

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

ACT Council

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

Achievements and Performance, 1 September 2024 to 31 August 2025

Staffing

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

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

Financial management

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

ACT budget and funding

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

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Trustees Report for the period ended 31 August 2025

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

ACT Strategic Plan for 2024 to 2030

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

Vision

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

Purpose

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

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

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

Association for Citizenship Teaching

Trustees Report for the period ended 31 August 2025

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

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

Association for Citizenship Teaching

Trustees Report for the period ended 31 August 2025

Key activities

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

Journal 'Teaching Citizenship'

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

Teacher conferences and awards

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

ACT website and learning resources

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

CPD events and teacher meetings

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

ACT Quality Assurance Awards

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

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Trustees Report for the period ended 31 August 2025

Funded programmes and contracted work:

The Five Nations Network for Citizenship and Values Education

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

Active Citizenship in Schools (ACIS)

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

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

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

Oak National Contract for the development of Citizenship

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

Policy influencing

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

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

Association for Citizenship Teaching

Trustees Report for the period ended 31 August 2025

Reserves Policy

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

Financial Review

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

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

Risk Policy

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

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

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

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

Association for Citizenship Teaching

Trustees Report for the period ended 31 August 2025

Responsibilities of the Trustees

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

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

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

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

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

Approved by the Trustees on ____7/5/26____ and signed on their behalf by:



By Order of the Chairman of Trustees

Helen Blachford

Association for Citizenship Teaching

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

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

Opinion

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

In our opinion the financial statements:

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

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

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

Association for Citizenship Teaching

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

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

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

We have nothing to report in this regard.

Matters on which we are required to report by exception

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

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

Responsibilities of trustees

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

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

Association for Citizenship Teaching

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

Auditor responsibilities for the audit of the financial statements

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

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

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

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

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

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

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

Association for Citizenship Teaching

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

Use of our report

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



14/5/2026

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

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

Association for Citizenship Teaching

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

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

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

Association for Citizenship Teaching

Statement of Financial Position as at 31 August 2025

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

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

U B I achford.

By Order of the Chairman of Trustees

Helen Blachford

Association for Citizenship Teaching

Cash Flow Statement as at 31 August 2025

	Total as at 31 August 2025	Total as at 31 August 2024
	£	£
Net cash flow from operating activities	(359,215)	(277,863)
Cash flow from investing activities		
Payments to acquire tangible fixed assets	-	(868)
Interest received	76,855	75,371
Net cash flow from investing activities	76,855	74,503
Net increase / (decrease) in cash and cash equivalents	(282,360)	(203,360)
Cash and cash equivalents at 1 September 2024	1,895,043	2,098,403
Cash and cash equivalents at 31 August 2025	1,612,683	1,895,043
Cash and cash equivalents consists of:		
Cash at bank and in hand	1,612,683	1,895,043
Cash and cash equivalents at 31 August 2025	1,612,683	1,895,043

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

-

	Total as at 31 August 2025	Total as at 31 August 2024
	£	£
Net income for year	153,891	509,945
Interest receivable	(76,855)	(75,371)
Depreciation and impairment of tangible fixed assets	297	1,853
Increase in debtors	25,420	(42,620)
Decrease in creditors	(461,968)	(671,670)
Net cash flow from operating activities	(359,215)	(277,863)

Association for Citizenship Teaching

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

Background

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

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

1) Accounting policies and basis of preparation

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

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

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

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

Going concern

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

Incoming resources

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

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

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

Resources expended

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

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

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

Association for Citizenship Teaching

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

Fixed Assets

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

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

Debtors

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

Creditors

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

Pensions

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

Funds

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

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

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

Association for Citizenship Teaching

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

2) Income from donations and legacies

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

Grants received breakdown:

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

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

3) Income from charitable activities

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

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

4) Income from investments

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

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

Association for Citizenship Teaching

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

5) Analysis of expenditure on charitable activities

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

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

6) Allocation of support costs

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

*Support costs are allocated based on staff time.

7) Governance costs

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

Association for Citizenship Teaching

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

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8) Employee Remuneration

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

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

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

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

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

Key Management Personnel

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

9) Trustee Remuneration

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

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

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

10) Taxation

Association for Citizenship Teaching

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

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

11) Tangible Fixed Assets

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

12) Debtors

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

13) Cash at bank and in hand

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

Association for Citizenship Teaching

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

14) Creditors: Amounts Falling Due within One Year

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

15) Deferred Income

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

There was no Deferred income at 31 August 2025.

16) Movement in Funds

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

Association for Citizenship Teaching

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

Restricted Funds:

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

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

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

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

Designated Funds:

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

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

17) Analysis of net assets between funds

Association for Citizenship Teaching

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

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

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

18) Related Party Transactions

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

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

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

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

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