



The Citizenship Foundation

Trustees' Annual Report and Accounts
Year ending 31st March 2023

Charity number 801360

Company number 2351363

About Young Citizens

Young Citizens is a national education charity lighting the spark of active citizenship for children and young people.

Established in 1989, we deliver skills, knowledge and enrichment to over half a million children each year through a range topical classroom resources and immersive learning experiences.

Our team of education experts works to equip young minds with the confidence to shape both local communities and powerful societal systems. We do this by mobilising teachers, professionals and policy makers to transfer expertise to the people who need it most, making complex current affairs accessible to all.

What we do

Young Citizens offers a diverse portfolio of learning projects for schools and youth groups to use.

Whether it be through interactive mock trial competitions, skills-based workshops with professionals or social action programmes in school, the charity is dedicated to inspiring children and young people to be active participants in society.

We are ambitious in our scope, covering the world's most pressing current affairs issues including democracy, sustainability, the economy, media, human rights and more. We support educators and professional volunteers to transfer core citizenship skills and values through specialist training and resources.

Our vision is a society where people are empowered to shape their communities and institutions to enable a thriving democracy.



Introduction from the Chair and Chief Executive

For more than 30 years, alongside our partners from the voluntary, statutory and corporate sectors, and our many thousands of volunteers from professions ranging from the law, the media and finance, Young Citizens have proudly helped countless young people find their voice in society. Our national educators have benefited from a mix of both classroom resources and interactive programmes that help them bring citizenship to life, whether in a primary or secondary schools, sixth form colleges or youth groups.

This year we celebrated twenty years of citizenship on the national curriculum in England and Wales, in no small part as a result of our campaigning at the turn of the century. The year also saw three key developments that will enable us to deliver impact for years to come:

- A return to face-to-face delivery of programmes and events following the pandemic
- The launch of our new 5-year strategy, *Lighting the Spark*
- The appointment of our new Chair, Ashley Wheaton, in February 2023

It has been apparent to all in the third and social sectors how vital our services remain as our communities, schools and young people cope with the challenges of the pandemic and ongoing economic uncertainty. We have succeeded in maintaining the range of citizenship programmes and materials we offer across the UK, reaching out with offers such as using youth-led social action to combat mental ill-health and the climate crisis. We have also introduced innovative delivery models that build on our expertise, such as the Court in Action public legal education programme across the South West of England.

Alongside this we fully returned to face-to-face delivery options this year, including our Mock Trial Heats and the national final at the Royal Courts of Justice. It was particularly important to us to be able to offer the joyous, immersive experiences that we know can be transformative for many young people. At the same time, we proudly continued our digital offers that had been developed during the pandemic and which allow us to reach new and more remote locations with our activities.

As ever we are hugely thankful to our staff team who have continued to innovate and adapt to make services possible despite the changing landscape and pressures on schools. And none of this would be possible without over 1,200 volunteers in England, Wales, Scotland and Northern Ireland who put huge amounts of time and energy into creating engaging, immersive experiences that can excite young people about citizenship. We were delighted to also continue our work with over 20 industry-leading businesses and partners to offer employee volunteering opportunities and develop our library of resources, including, for the fourth year running, the Big

Legal Lesson. As you read this report you will get a sense of the impact our work has on the children and young people we work with.

Our new strategy has a real focus on delivering long term impact on the children we work with and the society they will shape in the future. As we enter the first year we will focus on:

- Increasing the accessibility of our services for under-served young people
- Building the evidence-base for our activities
- Increasing public understanding of the importance of citizenship education

You can read the whole [strategy document here](#).

Finally, a couple of important farewells. We know that 2023 onwards will continue to bring changes and challenges but we feel that we have the strategy and the team to face them confidently. The charity is hugely grateful to our outgoing Chair, Dr Edge Watchorn, for her decade of service as a trustee, and in particular for her leadership over the pandemic as Chair over the past three years that has enabled us to get to this place. She passes the baton at time when we know that democracy, community belonging and youth empowerment have never been more critical to the future of the UK and our world.

In April 2023 we were saddened to hear of the passing of our charity's founding father, Lord Andrew Phillips of Sudbury OBE. As a lawyer, politician and passionate advocate for citizenship education, Andrew's influence was immense. Concerned about how little young people were taught about the law, Andrew began teaching experimental law lessons in local schools, with a focus on how the law affected young people. Those early experiments led to the founding of The Citizenship Foundation, which we now know as Young Citizens. We are proud to continue delivering his vision of helping young people gain the knowledge, skills and confidence to become active, engaged motivated citizens.

We would like to say a final thank you to all of our supporters for the successes you have enabled this year and we look forward to involving you in our strategic developments in the year ahead.

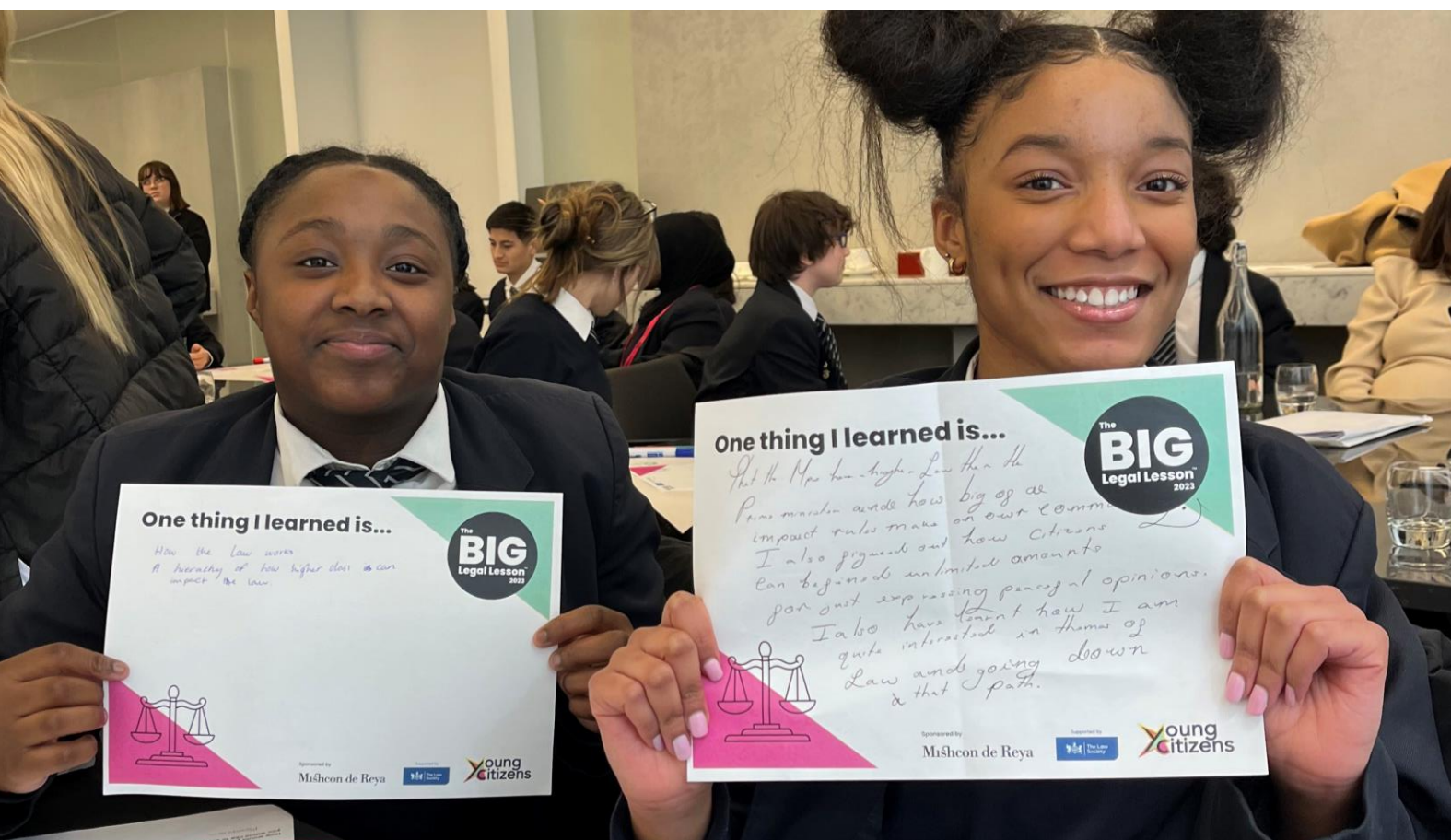


Ashley Wheaton, Chair of the Board of Trustees | Ashley Hodges, Chief Executive

Our year in numbers

Young Citizens' programmes and resources reach a national network of state schools and colleges as well as other youth groups across the academic year, in each nation of the UK.





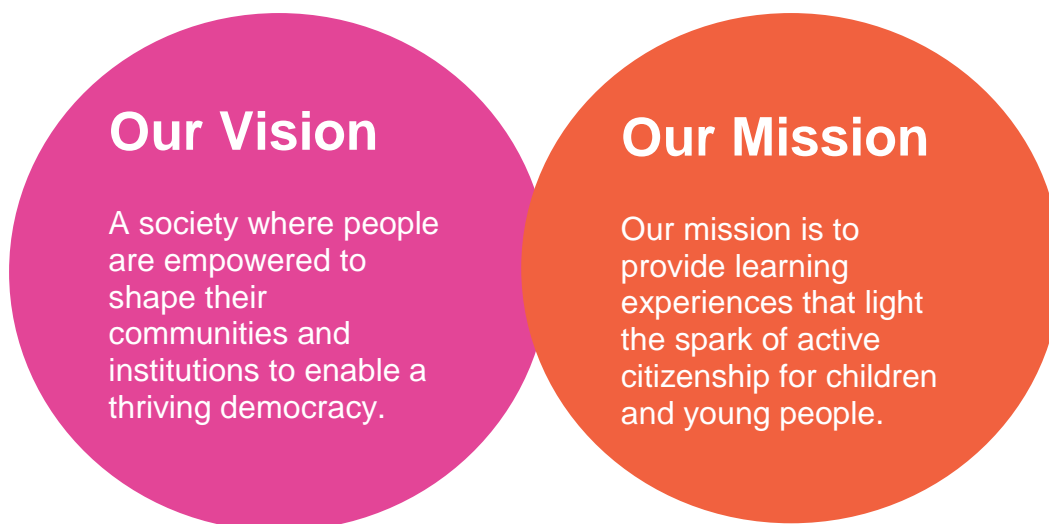
Report of the Trustees

Objectives

The Citizenship Foundation is a Public Benefit Entity.

The main object of our charity, as stated in the Memorandum of Association, is to 'promote good citizenship for the public benefit by advancing active understanding of law and politics, religion and morals, commerce, industry, the arts, ecology, sociology, and any other subjects insofar as they are likely to be conducive to good citizenship'.

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit and have regard to it when reviewing the Foundation's aims and objectives and in planning and determining future activities.



Our values

- We **empower** others so they can contribute and participate effectively for a stronger society.
- We believe **empathy**, **compassion** and building **connections** are key to being inclusive.
- We are committed to creating **positive change** and are **ambitious** in our goals.
- We consider our impact on others, including those we may never meet, to create a world for all and a more **sustainable** future.
- We **collaborate** to learn from one another, develop and amplify **expertise** and fuel collective impact.

Our approach

We create citizenship learning that is designed to increase the availability of quality citizenship education and make it more approachable for more educators. Young Citizens sees that each of its interventions builds:

- **Knowledge & understanding:** We ensure children and young people are given age-appropriate lessons and engage with learning about rights and responsibilities, governing institutions, democratic values, justice systems, our economy and key themes from sustainability to media literacy.
- **Skills:** Our work brings citizenship to life through the ability of children and young people to test and apply their skills. Whether a resource or immersive programme, this ranges from critical thinking and debating, to decision making and working well with others.
- **Motivation to act:** Knowledge and skills on their own are not enough to create active citizens. Children and young people also need to cultivate the desire to act by valuing democracy and our systems, a sense of civic responsibility, empathy, grit and belief in their own ability to make a difference.

Our new strategy

In 2022 the charity embarked on reviewing its 10-year strategy set in 2017, in light of the significant amount of social and global change impacting its beneficiaries.

Launched in early 2023, Lighting the Spark demonstrates how we will be working to create even-more accessible citizenship learning that starts in the classroom and is brought to life through skills, authentic experiences and links into the real-world. It also allowed us to revisit and refresh the framing of our vision, values and impact.

It builds on our nearly 35 years of work to see that every child and young person is prepared to thrive as an active citizen as a part of our modern education system.

Context and need for our work

The new strategy comes as we mark the 20th anniversary of citizenship being made statutory on the curriculum, and ahead of our 35th birthday as a charity next year.

Despite the progress made over the decades, there is a serious lack of equitable and quality provision of citizenship education. The follow-up to the House of Lords Ties that Bind report on Citizenship and Civic Engagement in 2022 concluded that much more needs to be done to give citizenship a seat at the table in UK schools.

We believe there is a case that this learning, from our rights to how to engage with our local governments and be active in our community, is a vital pillar of any modern young person's learning across their education.



Our strategy is designed to help us amplify our role as a scaled, catalyst organisation that can reach between educators and institutions to offer expert, inspired citizenship education. We will continue to be a well-established voice in the education and youth sectors, working in partnership to help have more impact for children and young people.

Our strategic aims

The strategy has four key aims around our services and activities to focus our efforts over the next five years to create more impact for the sector and young people:

- **Accessible.** We will increase the accessibility of citizenship education for under-served groups.
- **Connected.** We will create opportunities that connect young people to communities and institutions and bring learning to life.
- **Relevant.** We will ensure young people are included in shaping and valuing citizenship education.
- **Championed.** We will drive investment into citizenship education through evidence, convening and advocating.

Our Impact Goals

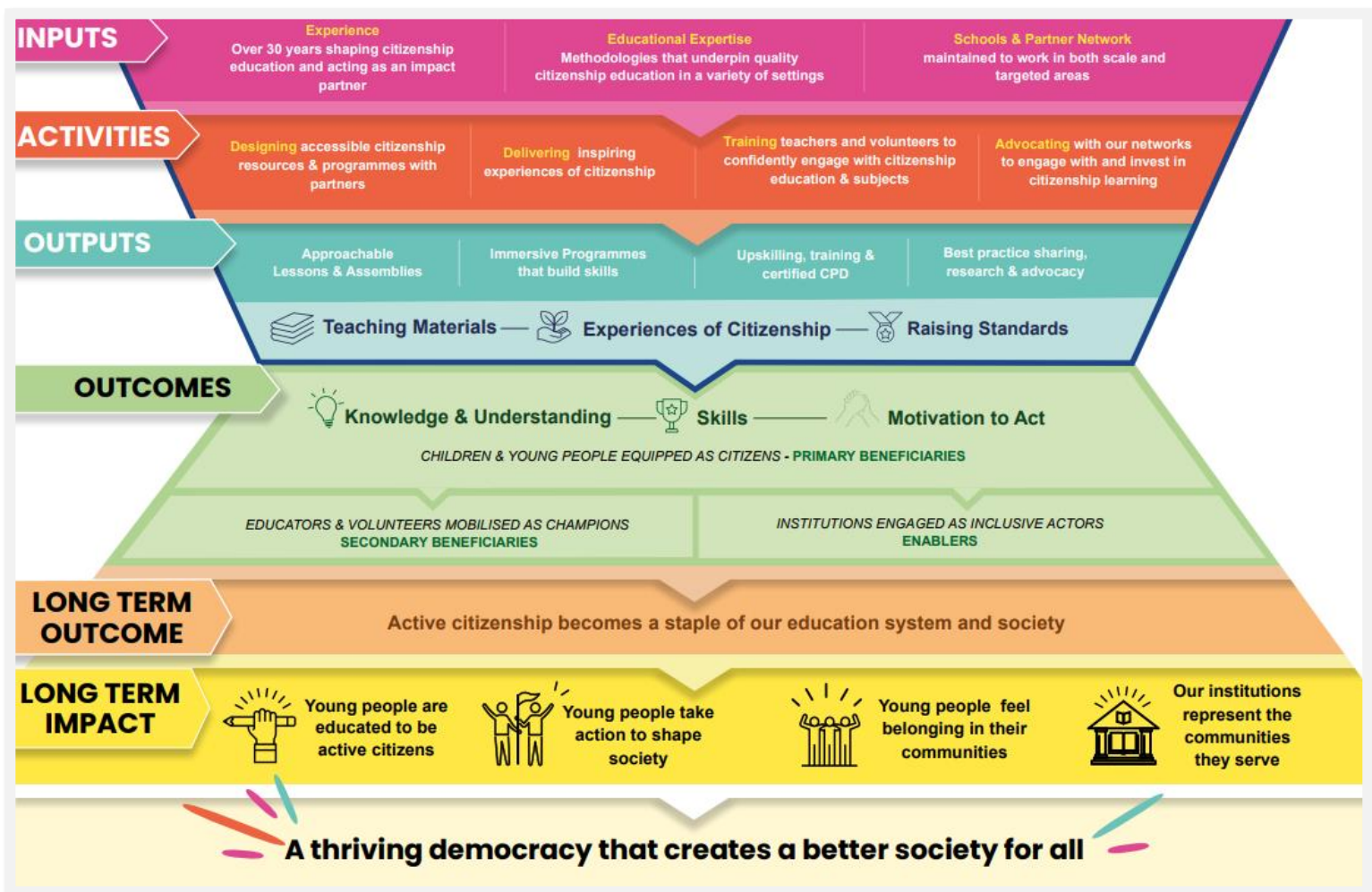
In the long term, we believe our vision will be realised when:



Theory of Change

Young Citizens' strategy also outlines the Theory of Change that underpins where we put our efforts and expertise to create impact for our beneficiaries and society.

Below shows how our programmes help achieve our desired outcomes of developing the knowledge, skills and confidence of young people to participate in society.





Our Programmes and Services

The charity's services are made up of programmatic areas that allow us to support tens of thousands of educators each year across the UK.

These range from easy-access and free opportunities to help them enhance their teaching of citizenship education to immersive citizenship learning offers that support their children and young people in developing as active young citizens.

Whilst this report is for the financial year ending March 2023, the below metrics on participation represent the 2022-23 academic year.

Teaching Resource Libraries

For 16 years, the charity has offered an online digital library of classroom lessons and resources to aid the teaching of citizenship education.

Created by our expert education team, these allow for flexible, diverse use for a wide range of educators both within and outside of formal citizenship classes – such as lessons on the economy, media literacy and sustainability. This is made up of our long-standing Primary School Resource Library (formerly Go-Givers) and our Secondary School Resource Library.

Since the COVID-19 pandemic the charity has committed to keeping these libraries free of charge (formerly £399) to support further usage for all state schools. They are also available to educators in non-formal education settings. This year we have continued to extend the main libraries as well as our special campaigns to see more educators engage with our services.

Highlights this year:

- Resources were downloaded 10,054 times
- 2,822 schools downloaded a resource this year
- 904,860, the approximate reach of our lessons to young people

Impact snapshot:

- **71%** of teachers said the resources made their students better able to make their voices heard by those in power
- **84%** of teachers rate resources as highly valuable or invaluable.
- **100%** of teachers would recommend our resources

Mock Parliament Pack

The charity again supported Parliament week in 2022 by launching a new motion for our Mock Parliament Debate classroom pack- *A new Bill of Rights should be passed to replace the Human Rights Act.*

This was downloaded by hundreds of teachers nationwide to take them through step by step with students acting out how Parliament proposes and considers a new motion. It complements a range of lessons on Parliament to ensure students get a chance to understand the roles, rules and skills needed in our Parliamentary system.

I thought the resources were adaptable to suit our wide range of ages. I had positive feedback from every class due to the active nature of the activities and the children thoroughly enjoyed learning about their rights and responsibilities. We would love more resources to teach throughout the year as it empowers children but prepares them for life beyond education.

Secondary School Teacher

It fits in beautifully with British Values and provides excellent opportunities for SMSC in terms of critical thinking, debating and listening to one another.

Secondary school teacher

The Big Legal Lesson 2023

The Big Legal Lesson ran for its fourth year in partnership with the Law Society and Mishcon de Reya. As part of the campaign the charity calls for all children and young people to be offered at least one lesson on the law each year to increase their understanding of their rights and the legal system.

In 2023 nearly a thousand teachers signed the Big Legal Lesson pledge to take part, with 31% taking part from higher-than-average free school meals institutions. The campaign also saw legal volunteers from Mishcon deliver special workshops to help offer a more interactive experience.

I think it was a fantastic opportunity to raise awareness of how the law affects young people in their day to day lives. I feel the prior understanding (especially for our year 7 students) was that the law only matters if you commit a crime, so this was really eye opening for some of our students to see how much impact the law has and how it directly affects them.

Secondary School Teacher

Expanding the libraries

The charity continues to increase its offer by developing interactive and inspiring lessons for a range of ages. Below are examples of new offers made available in 2022-23, reaching on average 193 teachers from 186 schools.

- A new **Introduction to Human Rights** resource for secondary schools to complement our wider human rights library.
- **Digital citizenship** resources aimed at 7–11-year-olds. During the reporting period 105 teachers from 92 schools downloaded.
- A new **Media Bias** resource aimed at secondary age students (June 2023)
- Launched **Climate Action: Circular Economies resource (April 2023)**.

In 2023-24 Young Citizens will focus on increasing the ability for the library to be promoted to high-need and new state schools. This will be done through increased investment in shorter 'spark' resources as well as campaigns. We will also be revitalising our **democracy resources** to align with the forthcoming General Election, which offer a basic intro to what a democracy is, how elections work and the roles of Parliament, Government and MPs.

The resource library is packed with high quality resources about citizenship. The resources are highly relevant to the life experiences of our children and they are well organised making it easy to find resources.

Primary School teacher

The resources provided were fully comprehensive and detailed. Delivering the lessons was fun and didn't take lots of time trawling the internet for appropriate resources - planning our lesson was easy - the slides and resources were editable so that I could tailor them for my desired outcomes and the needs of my cohort. The information provided was child friendly, accurate, informative and interesting.

Primary School Teacher



Immersive Citizenship Programmes

Youth-Led Social Action Programmes

Youth-led social action (also known as community action) is about young people working together to identify and tackle issues to make a change in their communities.

Our work continues to specialise in primary age education where there are fewer offers of youth-led social action programmes, as well as now a secondary school age offer through designed resources and training to help teachers and youth leaders support inspiring local projects.

Our programmes have enabled beach cleans to reducing plastic pollution, clothing drives to pursue a circular economy, awareness campaigns about period poverty and much more. Through our two keystone programmes, **Make a Difference Challenge** and **Bring About Change**, we give educators a flexible, easy-to-use framework to introduce social action into school life, whether it be a full project or single drop-down day.

Highlights this year:

- 122 schools and youth organisations engaged in our social action programmes with 2560+ children and young people taking part in their communities to run their own social action project
- 214 new educators were reached through our wider social action resources such as Make a Difference in a Day, and online short courses
- Our youth-led social action programmes and resources reached approximately 6480 children and young people.

Impact snapshot:

- 78% of teachers who reported back on their social action projects said that they didn't know where else they would get the support for these kinds of projects without Young Citizens.
- 74% of children who expressed an opinion said that in the future, if they saw something that needed changing in their community, they felt like that was something they should help with, having taken part in the Make a Difference Challenge.
- A further 74% said they felt they had the right to speak and people would listen to them as a result of taking part

...an excellent way to empower children in helping them understand that they can have a positive impact on others through their actions.

Primary School Teacher

Connecting communities

This year saw funding received from the Co-op Foundation #iwillFund for a final year to focus on social action in coastal community spaces. The project, **Turn the Tide**, supports groups in Lincolnshire, Torbay and Somerset to develop projects looking at issues identified by young people as particularly relevant to those living in coastal communities.

Our social action partnership with Disney Theatrical – the **Circle of Life Award** - culminated in a celebration event on September 23 involving 100 children and young people and their teachers attending a performance of the Lion King in Birmingham. This special campaign helps the theatre group encourage local schools to take part in their own social action projects in the areas they tour.

We also launched our 'Leave a Legacy' project aimed at year 6 classes, encouraging schools to use the Make a Difference Challenge framework to help their primary school students to create lasting impact locally before their move to secondary school. This includes funding from the Institute of Community Studies that will see the team evaluate the longer-lasting impact from taking part in a social impact for the students in year 7.

I loved the independence that the project promoted within our school. The project was completely child-led from the beginning and the skills they honed in the process translate directly to the working world – teamwork, planning, communication, forward thinking.

Primary School Teacher

Mock Trials and Public Legal Education

Since 1989 we have been committed to promoting legal education across the UK. For over three decades we have delivered the National Mock Trial Competitions, which provide young people with insight into how the law works with the help of legal professionals. These competitions include the Bar Mock Trials, Magistrates Court Mock Trials, and Independent Mock Trials.

We offer a range of legal resources and related programmes, such as the Mock Trial Classroom pack, enabling educators to offer key lessons across the year. This year we also launched and ran a yearlong pilot of 'Court in Action', helping us increase our offer and depth of impact in the South West of England.

Highlights this year:

- 5,580+ students engaged across all Mock Trial programmes
- Nearly 65 heat competitions with young people taking part in courts, universities and online
- Over 820 legal volunteers supporting the Mock Trial programmes through their time at competitions and as mentors
- 33 court visits facilitated as a part of Court in Action pilot, reaching nearly 300 students in the South West
- 2,400+ students at over 50 schools in the South West benefitted from the new toolkit and resources launched as a part of Court in Action

Impact snapshot

- 83% of young people said they have more confidence in accessing the legal system in the future
- 89% of young people said they have more confidence in thinking through complex issues and legal disputes.
- 90% of teachers said their students have a better understanding of the legal rights and responsibilities of individuals in society.
- 78% of young people said they have more confidence in considering a career in the legal sector

Expanding Access of Public Legal Education

This year, we were delighted to receive funding from Brick Court Chambers to run a pilot aimed to engage underrepresented schools with significant barriers to participation in the Greater London area in the Mock Trial programme.

The pilot secured participation from five new schools to the programme with an average FSM percentage of 37%. Teachers were consulted at the start of the project who identified barriers including limited student interest; scheduling conflicts; and their own understanding of legal concepts. This pilot underscored the significance of tailored and accessible educational outreach programmes, highlighting the transformative impact of personalised initiatives in fostering interest and confidence in legal education among students from diverse backgrounds.

I feel that the Mock Trial has better prepared me for any future appearances in court as a witness or juror. My favourite part was being able to communicate with judges and asking them questions. Also being able to compete against other colleges and testing my abilities.

Student

Expanding our Offer – Court in Action

As a part of increasing the accessibility of public legal education we continue to invest in how we can build on our frameworks and expertise in new models that reach new beneficiary groups. This year we were delighted to have funding from the Police & Crime Commissioner and overseen by the Local Criminal Justice Board that enabled an immersive court education project for secondary schools in Devon, Cornwall and the Isles of Scilly to be delivered.

Using a trauma informed approach, the project focused on bringing students face to face with a working court and the wider criminal justice system to improve understanding, confidence, and trust in the criminal justice system. As well as court visits, a selection of engaging lesson plans were available in an online toolkit to help embed the learning across the wider school community. *For more on the evaluation of this please see Advocacy & Evidence in this report.*

National Final

The [Bar Mock Trial National Final](#) was held at the Royal Courts of Justice on 25th March 2023 after a three-year hiatus due to the pandemic. 22 schools and colleges took part from across the length and breadth of England, Wales, Scotland and Northern Ireland. Trials were presided over by 11 eminent judges and barristers, bringing with them a wealth of legal experience from the High Court, Court of Appeal, Crown Courts, the Bar Library of Northern Ireland and the Faculty of Advocates in Scotland.

Celebration Event

The theme for this virtual event was [Skills for a Better Future](#) which created a space where young people, teachers and volunteers could celebrate and highlight the skills they have learned through taking part in the Mock Trial programme and how these can be utilised to create a better future. The event was hosted by the remarkable Georgia Cooper (a Mock Trials alumna now conducting a pupillage at Exchange Chambers), the webinar delved into the profound impact that advocacy skills can have in driving social change. Alongside inspiring guest speakers, the event featured an interactive legal quiz and a captivating highlights reel showcasing contributions from schools and volunteers across the year.

Over 2023 and 2024 we aim to build on our success from last year by expanding our funded work with Brick Court Chambers to reach 12 new schools in Greater London. We are also delighted to be embarking on an exciting new pilot with Harris Federation to build and deliver the programme to up to 25 new schools. We will incorporate the learning from the Court in Action evaluation across all Mock Trial programmes to continue to develop tailored and accessible legal education initiatives.

Through my first 6 months of college I have done so many things that I didn't think I was capable of doing, including this trial and today has been the best law experience of my life, my confidence has boosted and I know that law is for me.

Student

I have new ambitions to become a lawyer as I enjoy arguing my point with others and seeing and sharing interpretations of a case.

Student



Experts in Schools and Corporate Programmes

Experts in Schools has been running for over ten years to give young people the chance to have citizenship learning brought to life by professionals from major firms and companies.

Through our **Legal, Economic and Media Experts in Schools** sessions, they bring a range of subjects to life with unique insight from their day jobs. These sessions are run both in state schools and in offices with 13–18-year-olds and corporate volunteers to cover a range of lessons or workshops developed by our expert education team and delivered by the volunteers. They encourage debate about society's most topical issues, from fake news and filter bubbles to legal voting ages and human rights.

Highlights this year:

- **1,420+** students reached by corporate volunteering programmes.
- **3 new geographies** in the year including first face-to-face programming in Manchester.
- 383+ of corporate volunteers engaged with over 15 corporate partners from the world of law, economics and media.

Impact snapshot¹:

- **84%** of students said they have a better understanding of their legal rights and responsibilities
- **80%** of students said the programme helped to improve their teamwork skills
- **78%** of students stated taking part in the legal workshops allowed them to better understand the law and how it applied to their lives
- **79%** of students said they were better able to appreciate and respect other people's points of view
- **79%** of students taking part in programme stated that working with a volunteer professional made the session more engaging and informative

¹ Responses from this year's Legal Experts in Schools and workshop post-session student surveys

Expanding engagement in the UK and beyond

We reached three regions outside of the Southeast with our Experts in Schools programme. These immersive programmes have a long track record in London, and we have made sure to reach more state schools outside of London, who have limited opportunities. We reached Pitlochry and Manchester face-to-face, and Northumberland through our digital programme. We continue to work internationally on smaller projects and pilots outside of the UK with our corporate partners, this year reaching Dublin and Brussels.

Investment

A range of funders continued to help us deliver this important immersive learning across this year and core charity citizenship services. This included re-securing a grant from the Law Society, as well as sponsorship and investment projects from Mishcon de Reya, CMS Law, FTI Consulting and Allen & Overy.

This allowed us to develop our classroom resources and frameworks on key topics from Biodiversity and the Law to Climate Action to the Circular Economy, in addition to staff volunteering programmes and interactive programmes with firms. This year saw the launch of the newly updated 'Applying the Law' module allowing us to deliver legal lessons previously in our Young Citizens Passport booklet, now in a more accessible form. We will be re-launching Digital Legal Experts in Schools through project support from Mishcon de Reya in March 2023. This investment has been key in taking lessons from our rapidly formed COVID digital programme and improving it to increase uptake and impact of the virtual delivery model. Pilots will run in 2023-24.

Raising Standards & Sharing Practice

SMSC Programming

Spiritual, Moral, Social and Cultural (SMSC) learning sits at the heart of education, enabling children and young people to face a complex and ever-changing society. Young Citizens works with educationalists to help schools review, refine and revamp their SMSC provision through self-reviews and in-depth verifications through its running of England and Wales' main SMSC Quality Mark.

This year focused on seeing five more schools progress to Beacon School status to share good practice with the wider SMSC Quality Mark network. The proposed aim is to use this Beacon family of schools to consult on ideas on how to improve and strengthen the Quality Mark journey. We have also been sharing inspirational practice, which has been seen during our verifications, through a termly newsletter.

Highlights this year:

- **67 schools** took up SMSC in-person verifications through visits from our team of expert verifiers who work with staff and students to review their SMSC provision
- **28,512** children and young people in schools were reached by Young Citizens' SMSC Quality Mark verification process.

Impact Snapshot:

- **90%** of educators said the process for completing the Self Review Tool was simple to follow
- **91%** of educators said the written report received was useful
- **87%** of educators said their verification visit was useful in helping my school clarify how we could improve our SMSC provision further



Southam College were awarded gold in the Quality Mark this September for the second time and is a Beacon school. They have also supported Young Citizens when we took on three Hope University students on their placement.

In the coming year the team will further its guidance for teachers in line with our accessibility aims to see that more teachers who are 'new to SMSC' have support pathways to engage with our work.

The SMSC Quality Mark journey is thoroughly enjoyable. It is a fantastic opportunity to reflect on your whole school's SMSC provision and how this can be improved. It is also a great opportunity for you to work with all staff to share your vision and reflect how the school's curriculum and extra curriculum work together to enhance student's SMSC experience even further. I would highly recommend the process.

Young Citizens have been supportive each time I have completed the quality mark award. They are there to guide you through the process and will answer any questions you may have. The Quality Mark has been a great opportunity to further enhance my whole school leadership experience on SMSC and supported my teaching of Religious Education.

The SMSC Quality Mark means our students, staff and community have been recognised for the Social, Moral, Spiritual and Cultural opportunities we embed within our school setting. It highlights how as a school community, our vision is shared amongst school leaders, governors, parents, staff, and students. As a result, we feel we can have an even bigger impact! I would highly recommend being re-accredited for the SMSC award.'

SMSC Lead, Alice Thomas

Teacher Training

The charity's activities focus largely on direct support of citizenship teaching and learning, however, to help build the confidence and understanding of teachers to deliver these, we also offer a suite of face to face and online training opportunities.

Our sessions, many of which are CPD certificated, cover a range of topics such as fundamental British values, social action and SMSC.

Highlights this year:

- In total, **420+ new users registered** on our online training platform in the academic year 22-23
- **8 face-to-face whole school training events** were delivered to help improve staff confidence and practice
- In September 23 we launched a new online training course '**Getting Heard**', which was developed with support from Co-op Foundation. 173 people signed up to take the course in the first 2 months.

Working internationally

The charity has long nurtured international links to share learning and practice that helps us build a global citizenship community. This includes research through our educational consultants as well as continued opportunities to help our UK partners augment their impact with their international offices and sites.

This legacy continued this year.

- FTI Consulting continued with their pilot projects in EMEA including Dublin and Brussels offices, expanding their extensive UK work on Media and Economic Experts in schools. Young Citizens helps adapt the resources, train staff and share best practice to encourage these programmes to grow in country.
- The SMSC Quality Mark team delivered another face-to-face training session to citizenship teachers from Italy visiting Ireland through InterEducation. It also expanded its support of overseas British Schools, including Safa British School in Dubai who later achieved Outstanding Ofsted rating. There are four further schools signed up for our primary resource subscription from British Forces Schools Overseas as well as schools in Oman, Gibraltar, Thailand and Greece.
- The charity also supports contributions to international research through its UK consultants, David Kerr and Ted Hudleston, who continue to engage in key democracy and citizenship research projects on the charity's behalf. This included but is not limited to: involvement in the Council of Europe Digital Citizenship Education (DCE) Project; Democracy Starts in Schools in Georgia; Council of Europe project on education for democratic culture in Türkiye; collaboration on the EU Radicalization Awareness Network (RAN) to assist their work on polarizing narratives during Covid and to publicize Young Citizens resources on Controversial Issues, in addition to further appearances and involvement in work in Portugal, Luxembourg and the British Council's work in Pakistan, Bangladesh and Sri Lanka.

Capabilities

A key part of our 5-Year strategy is developing the capabilities of the charity to ensure even more young people are given access to quality citizenship education and learning experiences.

We must continually develop and strengthen our organisational capabilities. We do this through investing both internally and externally in areas where we see that we can make more impact through our own practice and through influencing the work of our network.

Evidence and Advocacy

Championing the need for citizenship education, and what works, is part of our strategy as well as the charity's long history of work in the sector. We do this through on-going advocacy that raises visibility of the areas in which we specialise and evidence projects.

In 2024 and beyond we are considering our best opportunities to build partnerships that allow for complementary work to take place as well as attracting more funding to further youth voice within our approach.

Court in Action Evaluation

The Court in Action, funded as a year-long new public legal education project in the South West of England, resulted in a successful year-long pilot independently evaluated by Centre for Education and Youth.

The evaluation showed that 95% of young people surveyed found the content of the resources and the court visits highly engaging and useful for their education. The pilot had a positive impact on young people's knowledge of the criminal justice system and positively influenced student confidence in accessing different careers in law.

The court visits successfully invited critical thinking and led students to evaluate the challenges of making decisions about fairness and justice. Teachers were also happy to have taken part and deliver parts of the programme and reported a positive impact on their students after taking part.

The full report of impact for the young people who took part will be released later in winter 23/24 on our website.

Improving Public Legal Education

The Young Citizens' Mock Trial team was able to work with Mishcon de Reya's expert roundtables to contribute to their research exploring the benefits of Public Legal Education (PLE) for school pupils, and how PLE provision can be developed further.

Although the full outcomes of this research are yet to be published, it emphasised the need for new collaborative approaches to ensure the best possible teaching of PLE highlighting the need for innovative pilot programmes that expand opportunities for young people – particularly those at risk of missing out.

The charity leadership including the CEO have also participated in the new Reframing Justice project, spearheaded by the Law Society, contributing expert views as to the barriers facing the 'rule of law' and 'access to justice' from the point of the view of our beneficiaries. This project will complete in 2024 with recommendations as to how the sector can collectively use language, tactics and advocate together to

ensure the public, including young people, value and understand the 'rule of law' as a critical part of our society.

Primary Transitions Project

In spring 2023, Young Citizens was awarded a grant from the Institute of Community Studies at the Young Foundation to participate in a research project studying the civic journeys of children and young people. The study aims to identify the gaps and support needed to keep them engaged with their communities as they transition to adulthood and runs from May – Sept 23.

Working with our Leave a Legacy cohort, and focusing in particular on three case study schools, we will investigate how participating in social action in Year 6 can support pupils' civic learning, as well as develop wider skills and confidence for a positive transition to secondary school. Secondary schools will also be asked to contribute to the research by providing information about how they log new year 7 pupils' civic learning prior to joining the school, and how that learning is continued through year 7 and beyond.

International Advocacy

Our CEO, Ashley Hodges, was welcomed as a Fellow of the international diplomacy fellowship, the British American Project, attending their conference October 2022 in Minneapolis, Minnesota focusing on the theme of social justice.

This was an opportunity to share more about the charity's work in the democracy space, discussing the British and American approach to civic engagement and learning alongside mutual lessons and challenges that require continued willingness to collaborate and engage.

The team was able to continue cross-cultural learning visits this year. This has included hosting Nana Takamatsu, a Japanese YouTuber and CEO of a citizenship organisation who uses comedy, workshops and videos to open up discussions about civic participation with younger generations. This included interviews with the team and a visit to a local school to see Experts in Schools in action.

Awards and sector advocacy

Our partners often enter their work with us for awards, to help us to demonstrate the value of citizenship learning and the importance of support from the business community. This year we are delighted to have been awarded:

- **'Environmental Sustainability Initiative of the Year'** at the 'Women and Diversity in Law Awards 2023'
- **'Sustainability initiative'** at 'The Lawyer Awards 2022' both with CMS Law for our Climate Action resources
- Shortlisted with CMS Law for our Climate Action resources at **'The British Legal Awards 2022'** and the **'Social Sustainability, Diversity & Inclusion'** award at the **'Edie Awards 2023'**.

Operations and Systems

The strategy launched this year will have a continued focus on how the charity enhances its operational foundations that allow it to serve a diverse network and meet its impact aims. This includes a multi-year focus on furthering how our database systems can be used to understand the patterns and use of our services, and efficiency and effectiveness in how we work as a team.

In 2023 the team will continue with investments into Salesforce and finance systems that help our range of teams and programmes streamline their work and produce even more powerful reporting to guide our strategic decisions in periods to come.

People

The charity has invested since COVID-19 to re-expanding its staff team to aid its ambitions for growth. This has included investing in more senior roles that enable the staff team to bring on more expertise required for the specialism of the programmes, as well as increased support roles that help managers focus on strategic progress. This is critical to seeing the charity protect the integrity of its work as well as the continued challenges charities see in losing talent due to increased strain and workload, particularly during the cost of living crisis.

The board has continued its work with the charity leadership to reverse the pay freezes implemented from the COVID-19 period, evaluating roles and remuneration annually including this year an all-staff pay rise. Young Citizens continues its commitment to being a Real Living Wage employer and ongoing assessment of how we support and remunerate our staff with ongoing economic pressures.

At the time of this report it is known that the CEO will taking maternity leave in late 2023, returning in 2024. The Board of Trustees is working with the CEO and senior leadership team to ensure an interim support plan as the charity enters year two of its strategic plan.

Fundraising

Donors, Sponsors and Grant Providers

We are pleased in total for this year we were able to raise a further proportion of unrestricted income from these fundraising activities. This includes the generous donations from partners such as Montrose Associates and Mishcon de Reya.

We would further like to thank our major grant giving organisations that make our work possible as outlined in our wider report. The charity was able to raise £381,549 in restricted and unrestricted grant funding this year, helping us continue to offer our services free or heavily subsidised to state schools, colleges and youth groups.

Responsible Fundraising

As ever, the charity understands its duty to protect the public, including vulnerable people, from unreasonably intrusive or persistent fundraising approaches and undue pressure to donate. We do not fundraise from the public currently or use any internal fundraisers or external fundraising agencies for either telephone or face-to-face campaigns. We endeavour to ensure that any fundraising approaches are legally compliant and respectful.

Our safeguarding leads monitor our direct marketing to ensure that it is not unreasonably intrusive or persistent, does not create unreasonable intrusions into people's privacy or place any undue pressures on individuals or donors. All marketing material contains clear instructions on how a person or organisation can be removed from mailing lists or can disengage from our marketing efforts should they wish to.

We have received no fundraising complaints during the year.

Priorities for next year – Lighting the Spark

At the end of this reporting period we launched our 5-Year Strategy, Lighting the Spark, to help our charity respond to where we feel we can have the most impact for our network and beneficiaries into the future.

The first phase of our strategic shift is already seeing our charity team focus on its operational approach and audit areas that require further development to help us meet these strategic aims. This year and into 2024 this will include:

- Refining our data story and work – helping us across our portfolio understand usage as well as prepare us to improve targeting of our services as we focus on our 'Accessibility' Aim
- Delivery of our Youth Consultation and 35th Birthday campaign outreach to reach new and familiar audiences about why our work is still needed
- Using feedback and insights from these processes, as well as already-identified easier-to-access programme resources, to add to our opportunities for educators to more easily bring Citizenship education into their school or youth setting
- A focus on fundraising and sponsorship with updated opportunities for corporate partners to invest in our work to fund what schools and young people are identifying as what they need and innovative approaches that can increase accessibility

The coming year will see our new Chair, Ashley Wheaton, lead the board in supporting the executive team in their business plan and strategic approaches for the year. With the CEO taking maternity leave in December 2023, they will also harness the support of an interim executive director to help meet our impact and income objectives of the year. We look forward to engaging both existing and new potential partners and champions of work for this important phase.

Governance

Reference and Administrative Information

The Citizenship Foundation (known as Young Citizens) is a registered charity under the Charities Act 2011 (charity number 801360) and a registered company limited by guarantee (company number 2351363). It is governed by its Memorandum of Association dated 14 February 1989 and amended Articles of Association which were adopted on 27 March 2003.

The governance of the Foundation is vested in the Trustees appointed under the Memorandum and Articles. The day-to-day organisation of the Foundation is delegated to the Chief Executive.

Details of current Trustees, who are also the directors and members of the Company, are set out on page 50.

The principal place of business and professional advisors of the Charity is also set out on page 50.

Board of Trustees

The governing body of the charity is the Board of Trustees, the members of which are listed on page 50. Unless indicated otherwise, all served throughout the year. The Board must consist of a minimum of three members with no maximum number. This year saw the appointment of three new trustees inclusive a Chair recruitment process at the end of the financial year, Ashley Wheaton, as a part of the board's succession planning. The charity has also run a further treasurer trustee recruitment process in summer 2023 after this financial period due to term extensions over the pandemic the charity has seen a higher than usual coinciding end of terms in 2021-2023. The method for the recruitment and appointment of Trustees involves a skills audit and review overseen by the Appointment Committee followed by a combination of active search and open advertisement.

The induction and training procedures for Trustees are as follows: New Trustees are invited to attend a Board meeting as observers before confirming that they will take up their appointment. They are supplied with a copy of the Charity Commission's guide to being a trustee and the core constitutional and strategic documents relating to the Foundation and its work. New trustees are also given both documentation and inductions through staff members to understand the business of the charity, its beneficiaries, strategy and requisite training and guidance on Safeguarding. The Appointments Committee further helps run annual skills' audits and track training needs of the board members, as well as trustees being invited to notify them if they believe they would benefit from further training.

Trustees are encouraged to join joint staff-trustee working groups and, during the course of the year, identify particular areas of activity they are keen to participate in. An HR and Remuneration Committee agrees the level of the Chief Executive's remuneration, keeps under review the salaries of senior staff members and agrees the cost-of-living enhancements for staff as per the recommendation of the Chief Executive, within the annual budget process. A Finance and Audit Committee reviews the organisational budget and closely monitors the charity's financial performance. The Appointments Committee oversees the review of skills and experiences on the Board, and leads on the recruitment of new Trustees as and when required. As well as its regular Board meetings, the Board of Trustees periodically holds an away-day to focus on horizon-scanning and review of its strategy.

Management

The Board is responsible for setting strategies and policies for the charity and for ensuring that these are implemented. The day-to-day running of the charity is delegated to the Chief Executive and his staff in accordance with a Scheme of Delegation agreed by the Board. The Chief Executive is responsible for the implementation of policies and strategies on behalf of the Board. The Chief Executive works with the Senior Leadership Team to implement policies and procedures.

Risk Management

The Trustees have examined the principal areas of Young Citizens' operations and considered the major risks in each of these areas.

Our Financial Standing Orders require that the risk register is reviewed on an annual basis to ensure it is kept up to date. We use a traffic light system to identify the level of risk both pre- and post-mitigation, with a scoring of 1-5 for severity of both probability and impact. In addition, the Senior Leadership Team regularly monitors the register, checking that actions are carried out and whether any new risks can be identified.

In the opinion of the Trustees, Young Citizens has established a risk review system and allocated sufficient resources to ensure those risks identified have been mitigated to a level acceptable for the Foundation's day-to-day operations.

The annual review of our risk register, which took place in March 2022 then again in June 2023, took account of the changed circumstances arising from the pandemic and economic landscape. Although most risks had already been included, the ongoing impact of the economic landscape has been to increase both the probability and impact of many of our risks, especially those concerning our finances:

1. Our levels of reserves;
2. Our income generation plans and mix; and
3. Impact of the cost of living crisis on staffing and turnover

To mitigate these risks:

1. The Board works closely with the Senior Management team to monitor and control the outflows whilst

maximising existing sources of revenue so that we can continue to deliver the mission of the charity. The staff team are remaining alert to emerging mission-appropriate opportunities and the Board will consider increasing investment in grant fundraising when budgets allow.

2. We continued to develop our income opportunities with corporate partners, trusted grant partners to extend work and plans to revitalise our donor base. We have for the 23-24 year assessed our traded income with schools and partners to bring in reasonable price increases that help us stay closer to the impact of high inflation.

3. Alongside our Remuneration Committee, we have continued to speak to our staff teams about their support needs during the cost-of-living crisis, offering urgent support where needed as well as salary reviews and contract security where possible for roles that may be at higher risk for departing the charity sector due to income strains.

The Board accepts that, despite these efforts to mitigate the risks, in the current financial climate it is inevitable that residual risks will remain in these areas.

Safeguarding

Young Citizens is committed to the highest safeguarding standards. The Board has agreed a comprehensive Safeguarding Policy, reviewed annually, which all employees are expected to sign to confirm that they have read and understood. Regular training for staff takes place each year, as well as review of policies. This year also saw the introduction of an Adult Safeguarding Policy, and review of our Risk Management Policy with third party suppliers, to aid additional provision for less likely but potential risks and responsibilities our charity must ensure are clear internally and with our partners. The charity's executive team has a Designated Safeguarding Lead, who is supported by a Deputy Safeguarding Lead. Jacquie Ayre acts as the designated trustee for safeguarding issues.

Financial Review

Responsibilities for the Financial Statements

The charity Trustees (who are also Directors of the Citizenship Foundation for the purposes of company law) are responsible for preparing the Trustees' Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year and not approve the financial statements unless they are satisfied that the financial statements give a true and fair view of the state of the affairs of the Charity as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the year then ended. In preparing those financial statements the Trustees:

- Select suitable accounting policies and apply them consistently
- Observe the methods and principles of the Charities' SORP 2019 (FRS 102)
- Make judgements and estimates that are reasonable and prudent
- State whether United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and Financial Reporting Standards and applicable law has been followed, disclosing and explaining any departures therefrom in the financial statements, and
- Prepare the financial statements on the going concern basis unless it is inappropriate to assume that the Charity will continue in operation.

The Trustees are responsible for keeping proper accounting records which 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 Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud or other irregularities.

The maintenance and integrity of the Foundation's website is the responsibility of the Trustees. The work carried out by the auditors does not involve consideration of these matters and, accordingly, the auditors accept no responsibility for any changes that may have occurred to the information contained in the Financial Statements once they are presented on the Foundation's website. Legislation in the United Kingdom governing the preparation and dissemination of the Financial Statements and other information included in annual reports may differ from legislation in other jurisdictions.

Audit Information

In so far as the Trustees are aware at the time of approving our Trustees' annual report:

- There is no relevant information, being information needed by the auditors in connection with preparing their report, of which the company's auditor is unaware, and
- The Trustees, having made enquiries of fellow Directors and the organisation's finance staff that they ought to have individually taken, have each taken all steps that he/she is obliged to take as a Director in order to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

Review of the Year

The year under review has been one in which the charity along with other similar organisations have had to deal with the effect of international events and the related unpredictable situations. The charity has endeavoured to continue its progress towards sustainability throughout this challenging and unpredictable period.

Total income for the year to 31 March 2023 amounted to £825,317 compared to £817,953 recorded for the year to 31 March 2022, an overall 1% increase. This total income figure includes no income from participating in the CJRS scheme compared to £12,984 in the year to March 2022, an overall decrease of 100%. The balance of £825,317 compared to £804,969 in the year to March 2022, an overall increase of 3%, is from generated sources and reflects the continuing efforts of the staff team to increase income from charitable activities to support the work of the charity.

Total expenditure for the year to 31 March 2023 amounted to £936,968 compared to £878,239 recorded for the year to 31 March 2022. This represented an overall increase of 6.7%. This increase was due to increased cost due to inflation and also reflects the drive by the staff team build back to ensure the ongoing effectiveness and reach of programmes while maintaining operational efficiency.

The surplus of £7,754 in the year to March 2023 on restricted funds was as a result of some restricted funding covering activity at a later point in the year (deficit of £20,700 for the year-ended 31 March 2022). The net effect of this resulted in a restricted fund level of £61,202 at 31 March 2023. Unrestricted funds decreased by £119,405, from £576,778 at 31 March 2022 to £457,373 at 31 March 2023, as a result of increased costs driven by inflation and the planned investment in capacity. The Charity recorded a net deficit income position of £111,651.

Future plans and going concern

Trustees anticipate that the year ending March 2024 will give rise to a further deficit income position, and notwithstanding that there will be a positive unrestricted reserves position are taking steps to ensure that the structure of the foundation is such that expenditure is aligned with income over the medium term.

Reserves Policy

Free reserves comprise the total reserves available to the charity, less those reserves for which use is restricted or else designated for specific purposes. Each year the Trustees review the policy for maintaining free reserves, taking into consideration the major risks faced by the charity, their likely impact on income and planned expenditure, and an assessment of the ways to mitigate such risks. A detailed review was performed during 2022/23 to ensure the reserves policy is fit for the future given the charity's current and forecast level of activity.

As a result of this review, the Trustees have agreed a revised policy that would ensure the safeguarding of charitable commitments and the funding of operational expenditure. This policy would also ensure adequate working capital and financial resilience for the charity. In order to meet the objectives of this policy, the Trustees agree that the charity should aim for free reserves of £360k, with the option for agreed temporary reductions or redeployments of surpluses if agreed by the Board. Free reserves, calculated as unrestricted funds less designated funds, stand at £443,583 at the year-ended 31 March 2023. At 31 March 2022 they stood at £562,988.

Investments Policy

The Foundation's Investments Policy is to put any excess monies into an interest-bearing savings account.

Remuneration Policy

In setting remuneration levels for key management personnel, the charity considers its aims and objectives, its current business plans, the level of skill and competencies required to deliver the role(s), its ability to pay, the balance between other similar roles and the rest of the staff team, and the similarity with existing roles within the sector. The charity continues to be a Real Living Wage employer.

Equal Opportunities and Diversity

The charity is committed to a policy of equal opportunities and promotion of diversity in the selection, training, career development and promotion of all people, regardless of gender, marital status, race, colour, religion, disability or sexual orientation. The charity enables people with a disability to participate fully in organisational activities, consistent with their ability, so that they can maximise the use of knowledge, experience and skills in the charity's work. This has included our Appointments Committee also engaging in the services of EDI specialist recruiters, such as Charity People, for its recent recruitment work, and training opportunities with experts such as Getting on Board.

Employee Involvement

The charity encourages employees to be fully involved in the performance and objectives through a range of mechanisms. All-staff meetings are held half-termly and there are regular team meetings to ensure good sharing of information and expertise. This has also included strategy and development workshops with staff at all levels and arms of the organisation, to aid in gaining staff expertise and collective support for the charity's future ambitions. In addition, working groups are established to ensure communication and coordination across different areas of work and to engage staff more actively in project, programme and policy development.

Exemptions

This report has been prepared taking advantage of the small companies' exemption of section 415A of the Companies Act 2006.



Ashley Wheaton

Chair of Trustees
29 January 2024

Independent Auditor's Report to the Trustees of the Citizenship Foundation

Opinion

We have audited the financial statements of the Citizenship Foundation (the 'charitable company') for the year ended 31 March 2023 which comprise the Statement of Financial Activities incorporating the Income and Expenditure account, the Balance Sheet, the Statement of Cash Flows and the related 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 charitable company's affairs as at 31 March 2023, and of its incoming resources and application of resources, including its income and expenditure, for the year 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 Companies Act 2006.

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's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company 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 charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

Other information

The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

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.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report (incorporating the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors of the charitable company for the purposes of company law) 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 charitable company'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 charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

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:

We considered these risks in the light of various factors including the level of complexity, subjectivity, uncertainty, potential management bias, fraud, materiality and any other relevant factors. We considered the extent to which these would have a material impact on the financial statements and designed our audit work accordingly.

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- We obtained an understanding of the legal and regulatory framework that the charity operates in, focusing on those laws and regulations that had a material effect on the financial statements or that had a fundamental effect on the operations of the charity from our professional and sector experience.
- We performed analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud, and reviewed significant or unusual transactions to identify their underlying supporting rationale
- We inspected the minutes of meetings of those charged with governance, and made direct enquiries of management and the board of trustees concerning the charity's policies and procedures relating to:
 - Identifying, evaluating, and complying with laws and regulations and whether they were aware of any instances of non-compliance;
 - Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected, or alleged fraud;
 - The internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.

In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments, assessed whether the judgements made in making accounting estimates were indicative of a potential bias and tested significant transactions that were unusual or those outside the normal course of business.

We also

- discussed and reviewed the charity's business model and forward planning to assess going concern
- communicated applicable laws and regulations throughout the audit team and remained alert to any indications of non-compliance throughout the audit.
- reviewed the financial statement disclosures and tested these to supporting documentation to assess compliance with applicable laws and regulations.
- Carried out substantive testing on income and expenditure
- Re-performed reconciliations of control accounts, and recalculated items such as depreciation.

Because of the inherent limitations of an audit, there is the 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 involved intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/Our-Work/Audit/Audit-and-assurance/Standards-and-guidance/Standards-and-guidance-for-auditors/Auditors-responsibilities-for-audit/Description-of-auditors-responsibilities-for-audit.aspx>.

This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members and its 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 charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Shona Wardrop C.A (Senior Statutory Auditor)
For and on behalf of Chariot House Limited
Chartered Accountants and Statutory Auditor
44 Grand Parade
Brighton
BN2 9QA

Date: 29 January 2024

DocuSigned by:
Shona Wardrop
546B8EF59938436...

STATEMENT OF FINANCIAL ACTIVITIES
Year ended 31 March 2023
(incorporating an income and expenditure account)

		Unrestricted funds	Restricted funds	<u>2023</u>	<u>2022</u>
				Total	Total
	Note	£	£	£	£
<u>Income from:</u>					
Donations and grants	3	120,233	275,360	395,593	396,426
Charitable activities	4	429,724	-	429,724	408,543
Other Income	4	-	-	-	12,984
Investments	5	-	-	-	-
Total income		<u>549,957</u>	<u>275,360</u>	<u>825,317</u>	<u>817,953</u>
<u>Expenditure on:</u>					
Raising funds		37,916	-	37,916	25,419
Charitable activities	6	<u>631,446</u>	<u>267,606</u>	<u>899,052</u>	<u>852,820</u>
Total expenditure	6	<u>669,362</u>	<u>267,606</u>	<u>936,968</u>	<u>878,239</u>
<u>Net income /(expenditure)</u>		<u>(119,405)</u>	<u>7,754</u>	<u>(111,651)</u>	<u>(60,286)</u>
Transfer between funds		-	-	-	-
<u>Net movement in funds</u>		<u>(119,405)</u>	<u>7,754</u>	<u>(111,651)</u>	<u>(60,286)</u>
<u>Reconciliation of funds:</u>					
Total funds brought forward	16	576,778	53,448	630,226	690,512
Total funds carried forward	16	<u>457,373</u>	<u>61,202</u>	<u>518,575</u>	<u>630,226</u>

All transactions result from continuing activities.

The accounting policies and notes on pages 38 - 47 form part of these financial statements.

	Note	<u>2023</u> £	<u>2022</u> £
<u>Fixed assets</u>			
Tangible assets	11	18,378	16,216
		<u>18,378</u>	<u>16,216</u>
<u>Current assets</u>			
Debtors	12	323,415	228,181
Cash at bank and in hand		512,968	586,355
		<u>836,383</u>	<u>814,536</u>
<u>Creditors: amounts falling due within one year</u>	13	276,918	129,316
Net current assets		<u>559,465</u>	<u>685,220</u>
Total assets less current liabilities		<u>577,843</u>	<u>701,436</u>
Provisions for liabilities	14	59,268	71,210
Net assets		<u>518,575</u>	<u>630,226</u>
<u>Charity Funds</u>			
Restricted funds	16	61,202	53,448
Unrestricted funds	16	457,373	576,778
<u>Total charity funds</u>	16	<u>518,575</u>	<u>630,226</u>

These financial Statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statements were approved and authorised for issue by the Board on 25 January 2024 Signed on behalf of the board of trustees:

Signature:



Ashley Wheaton

Chair of Trustees
29 January 2024

The accounting policies and notes on pages 38 - 49 form part of these financial statements

		<u>2023</u> £	<u>2022</u> £
	Note		
<u>Cash flow from operating activities</u>			
Net cash flow provided by / (used in) operating activities	Net movemen t in funds	(59,515)	3,542
<u>Cash flow from investing activities</u>			
Payments to acquire fixed assets		<u>(13,872)</u>	<u>(13,404)</u>
Net cash flow provided by / (used in) investing activities		(13,872)	(13,404)
<u>Cash flow from financing activities</u>			
Net cash flow provided by / (used in) financing activities			
Change in cash and cash equivalents in the year / period		(73,387)	(9,862)
Cash and cash equivalents at 1 April 2022		586,355	596,217
Cash and cash equivalents at 31 March 2023		512,968	586,355
<u>Analysis of cash and cash equivalents</u>			
Cash and cash equivalents consists of:			
Cash at bank and in hand at 31 March 2022		512,968	586,355
<u>Reconciliation of net movement in funds to net cash flow from operating activities</u>			
		<u>2023</u> £	<u>2022</u> £
Net Movement in funds		(111,651)	(60,286)
<u>Adjustments for:</u>			
Depreciation		11,710	10,802
Increase/(decrease) in provisions		(11,942)	50,000
(Increase)/decrease in debtors		(95,234)	(38,286)
Increase/(decrease) in creditors		<u>147,602</u>	<u>41,312</u>
Net cash provided by (used in) operating activities		(59,515)	3,542

1. Summary of significant accounting policies**(a) General information and basis of preparation**

Citizenship Foundation is a registered charitable company in the United Kingdom. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is given in the charity information on page 47 of these financial statements. The nature of the charity's operations and principal activities are education and campaigning.

The charity constitutes a public benefit entity as defined by FRS 102. 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) issued on 1 September 2018, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Practice as it applies from 1 January 2019.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are prepared in sterling which is the functional currency of the charity and rounded to the nearest £1.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

(b) Funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

(c) Income recognition

All income is included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income, after any performance conditions have been met, when the amount can be measured reliably and when it is probable that the income will be received.

Income from donations is recognised on receipt, unless there are conditions attached to the donation that require a level of performance before entitlement can be obtained. In this case income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

Donated facilities and donated professional services are recognised in income at their fair value when their economic benefit is probable, it can be measured reliably and the charity has control over the item. Fair value is determined on the basis of the value of the gift to the charity, for example the amount the charity would be willing to pay in the open market for such facilities and services. A corresponding amount is recognised in expenditure.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102). Further detail of the contribution of volunteers to the charity is given in the Trustees' Annual Report.

Income from charitable activities includes income earned from fundraising events and activities to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

Investment income is earned through holding cash balances in interest paying bank accounts. Interest income is recognised when received.

(d) Expenditure recognition

All expenditure is accounted for on an accruals basis. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under the following headings:

- Costs of raising funds includes cost incurred in the course of applying for grants and seeking voluntary contributions;
- Expenditure on charitable activities includes cost incurred in the delivery of the services of the charity; and
- Other expenditure represents those items not falling into the categories above.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

(e) Support costs allocation

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs, and costs incurred in the provision of corporate services. They are incurred directly in support of expenditure on the objects of the charity. Where support costs cannot be directly attributed to particular headings they have been allocated to cost of raising funds and expenditure on charitable activities on a basis consistent with use of the resources. Premises costs have been allocated on a similar basis.

The analysis of these costs is included in note 8 to the accounts.

(f) Tangible fixed assets

Tangible fixed assets are stated at cost less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life as follows:

Office Equipment	3 years straight line
Websites	3 years straight line
Fixtures and Fittings	4 years straight line

(g) Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

(h) Leases

Rentals payable and receivable under operating leases are charged to the SoFA on a straight line basis over the period of the lease.

(i) Cash accounting policy

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

(j) Foreign currency

Foreign currency transactions are initially recognised by applying to the foreign currency amount the spot exchange rate between the functional currency and the foreign currency at the date of the transaction.

Monetary assets and liabilities denominated in a foreign currency at the balance sheet date are translated using the closing rate.

(k) Employee benefits

When employees have rendered service to the charity, short-term employee benefits to which the employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for that service.

Employees of the charity are entitled to join a defined contribution 'money purchase' scheme. Contributions to the Foundation's defined contribution pension scheme, and to employees' personal pensions, are charged to the statement of financial activities in the year in which they become payable.

(l) Redundancy Payments

Redundancy payments are amounts payable as a result of a decision by the charity to terminate an employee's employment before the normal retirement date or an employee's decision to accept voluntary redundancy and are charged on an accruals basis to the SOFA when the charity is demonstrably committed to the payment of these costs.

(m) Tax

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010. It therefore meets the definition of a charitable company for UK corporation tax purposes.

(n) Financial Instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value, with the exception of the following:

- fixed assets are measured at amortised cost;
- all other assets and liabilities are held at cost.

(o) Going concern policy

The Trustees assess the ability of the Charity to continue as a going concern for a period of at least 12 months from the date the accounts are signed. The charity currently holds free reserves above the level determined by the Trustees to be necessary to maintain the going concern status of the charity. The trustees thus consider that there are no material uncertainties about The Citizenship Foundation's ability to continue as a going concern.

2. Significant accounting estimates

No judgements (apart from those involving estimates) have been made in the application of the above accounting policies. No assumptions concerning the future, and key sources of estimation uncertainty at the reporting date have a significant risk of causing a material misstatement to the carrying amounts of assets and liabilities.

3. Income from donations and grants

	<u>2023</u> £	<u>2022</u> £
Grants	381,549	369,506
Donations	<u>14,044</u>	<u>26,920</u>
	<u>395,593</u>	<u>396,426</u>

Income from grants was £381,549 (2022 - £369,506) of which £275,360 (2022 - £308,441) was attributable to restricted funds. £106,189 (2022 - £61,065) was attributable to unrestricted funds.

Income from donations was £14,044 (2022 - £26,920), £0 of which was attributable to restricted funds (2022 - £0) and £14,044 of which was attributable to unrestricted funds (2022 - £26,920).

4. Income from charitable activities

	<u>2023</u> £	<u>2022</u> £
Citizenship Services	93,243	144,004
Legal Education	267,289	215,670
Social Participation	<u>69,192</u>	<u>48,869</u>
	<u>429,724</u>	<u>408,543</u>

Other Income

CJRS Scheme	-	12,984
-------------	---	--------

All of the Income from charitable activities was attributable to unrestricted funds in both years. The CJRS income was derived from participating in the furlough scheme.

5. Income from investments

Nil

6. Analysis of Expenditure**Cost of raising funds:**

<u>2023</u>	<u>2022</u>
£	£
37,916	25,419

Analysis of Charitable Expenditure

<u>2023</u>	Citizenship Services	Legal Education	Social Participation	Total 2023
	£	£	£	£
Direct Programme Costs	168,599	313,811	259,585	741,996
Programme Support Costs	40,835	72,246	44,976	157,056
	<u>209,434</u>	<u>385,057</u>	<u>303,561</u>	<u>899,052</u>

£267,606 (2022 - £329,141) of the above costs were attributable to restricted funds. £631,446 (2022 - £523,679) of the above costs were attributable to unrestricted funds.

<u>2022</u>	Citizenship Services	Legal Education	Social Participation	Total 2022
	£	£	£	£
Direct Programme Costs	161,321	238,560	295,651	695,532
Programme Support Costs	45,020	63,822	48,446	157,288
	<u>206,341</u>	<u>302,382</u>	<u>344,097</u>	<u>852,820</u>

The above expenditures breakdown is as follows:

	<u>2023</u>	<u>2022</u>
	£	£
Staffing	589,221	560,839
Programme Costs	190,648	160,069
Support Costs	157,056	157,331
	<u>936,968</u>	<u>878,239</u>

7. Net (expenditure) / income for the year

Net (expenditure) / income is stated after charging:

	<u>2023</u>	<u>2022</u>
	£	£
Depreciation of tangible fixed assets	11,710	10,802
Operating lease rentals - Buildings	47,711	46,399
Operating lease rentals - Equipment	10,581	10,581

Auditor remuneration	<u>2023</u>	<u>2022</u>
	£	£
Statutory audit	11,400	11,640
Other assurance services	-	-
Tax advisory services	-	-
Other financial services	-	162
	<u>11,400</u>	<u>11,802</u>

8. Allocation of support costs**2023**

Support cost category	Allocation %	Citizenship Services 26%	Legal Education 46%	Social Participation 28%	<u>Total 2023</u> 100%
	£	£	£	£	£
Governance	13,760	3,578	6,330	3,853	13,760
Finance	21,976	5,714	10,109	6,153	21,976
Information technology	25,033	6,509	11,515	7,009	25,033
Human resources	2,242	583	1,031	628	2,243
Office costs	94,045	24,452	43,260	26,333	94,045
Total	157,056	40,835	72,246	43,976	157,056

2022

Support cost category	Allocation %	Citizenship Services 29%	Legal Education 41%	Social Participation 31%	<u>Total 2022</u> 100%
	£	£	£	£	£
Governance	8,395	2,404	3,406	2,585	8,395
Finance	19,918	5,705	8,080	6,133	19,918
Information technology	29,064	8,324	11,790	8,950	29,064
Human resources	1,960	562	795	603	1,960
Office costs	97,994	28,068	39,752	30,174	97,994
Total	157,331	45,063	63,823	48,445	157,331

9. Trustees' and key management personnel remuneration and expenses

The trustees neither received nor waived any remuneration during the year (2022: £ nil).

The total amount of employee benefits received by key management personnel during the year was £201,846 (2022 - £212,527). The Charity considers its key management personnel to comprise:

- The Chief Executive Officer
- The Director of Finance and Resources
- The Programme Directors – Programmes and Marketing.

The trustees had expenses of £119 reimbursed or paid directly on their behalf during the year (2022 - £321) relating to travel costs.

10. Staff costs and employee benefits

	<u>2023</u>	<u>2023</u>	<u>2022</u>	<u>2022</u>
	Number	FTE	Number	FTE
Raising funds	-	-	-	-
Charitable activities	18	15	17	17
Support services	2	2	2	2
	<u>20</u>	<u>17</u>	<u>19</u>	<u>19</u>

The total staff costs and employees benefits were as follows:

	<u>2023</u>	<u>2022</u>
	£	£
Wages and salaries	540,003	517,132
Social security	49,171	32,579
Defined contribution pension costs	37,963	36,387
	<u>627,137</u>	<u>586,098</u>

One member of staff earned £60,000 and above (2022 – nil). There were pension costs of £5,395 paid for this employee.

Pensions

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pensions cost charge represents contributions payable by the charity to the fund and amounted to £37,963 (2022 - £36,387). £13,203 (2022 - £18,134) of these contributions were charged to restricted funds and £24,759 (2022 - £18,254) were charged to unrestricted funds. Contributions totalling £3,330 were payable to the fund at the balance sheet date and are included in the note 13 to the accounts (2022 - £4,894).

11. Tangible fixed assets

	<u>Office Equipment</u>	<u>Websites</u>	<u>Fixtures and Fittings</u>	<u>Total</u>
	£	£	£	£
Cost or valuation:				
At start date 2022	18,329	62,116	20,600	101,045
Disposals in year	-			-
Additions	13,872	-	-	13,872
At end date 2023	32,201	62,116	20,600	114,917
Depreciation:				
At start date 2022	15,723	53,227	15,879	84,829
Disposals in year	-			-
Charge for the year	3,656	3,333	4,721	11,710
At end date 2023	19,379	56,560	20,600	96,539
Net book value:				
At end date 2023	12,822	5,556	-	18,378
At end date 2022	2,606	8,889	4,721	16,216

12. Debtors

	<u>2023</u>	<u>2022</u>
	£	£
Trade debtors	289,957	191,282
Other debtors	1,022	3,105
Rent Deposit	11,438	11,438
Prepayments and accrued income	20,998	22,356
	323,415	228,181

13. Creditors: amounts falling due within one year

	<u>2023</u>	<u>2022</u>
	£	£
Trade creditors	51,566	13,188
Other creditors	8,521	2,386
Other tax and social security	36,623	47,414
Pension Contributions	3,330	4,894
Accruals	25,392	34,871
Deferred Income	151,486	26,563
	276,918	129,316

Deferred Income

	<u>2023</u>	<u>2022</u>
	£	£
At start date	26,563	26,890
Amounts deferred during the year	151,486	26,563
Amounts drawn down during the year	26,563	26,890
At end date	<u>151,486</u>	<u>26,563</u>

Earned income from charitable activities is received in exchange for supplying services in order to raise funds and is recognised when entitlement has occurred. Prior to entitlement occurring income is not recognised as earned within the Statement of Financial Activities and is categorised as a liability within the Balance Sheet.

14. Provisions for liabilities

	<u>2023</u>	<u>2022</u>
	£	£
At start date	71,210	21,210
Additions during the year	-	50,000
Amounts charged against the provision	11,942	-
Unused amounts reversed	-	-
At end date	<u>59,268</u>	<u>71,210</u>

The provisions are held towards, restorative work on the charity's premises required by the terms of the lease, and potential liabilities for remittance of euro denominated contracts. Settlement of the provided amounts are expected prior to March 2024.

15. Analysis of net assets between funds**2023**

	<u>Unrestricted funds</u>	<u>Restricted funds</u>	<u>Total</u>
	£	£	£
Fixed assets	18,378	-	18,378
Current Assets	775,181	61,202	836,383
Other current liabilities	(276,918)	-	(276,918)
Provisions	(59,268)	-	(59,268)
Total	<u>457,373</u>	<u>61,202</u>	<u>518,575</u>

15. Analysis of net assets between funds (cont.)**2022**

	<u>Unrestricted funds</u>	<u>Restricted funds</u>	<u>Total</u>
	£	£	£
Fixed assets	16,216	-	16,216
Cash	537,907	48,448	586,355
Debtors	223,181	5,000	228,181
Other current liabilities	(129,316)	-	(129,316)
Provisions	(71,210)	-	(71,210)
Total	576,778	53,448	630,226

16. Reconciliation of Funds

<u>2023</u>	<u>Opening</u> <u>Balances</u>	<u>Incoming</u> <u>Resources</u>	<u>Resources</u> <u>Expended</u>	<u>Closing</u> <u>Balances</u>
	£	£	£	£
<u>UNRESTRICTED FUNDS</u>				
General	562,988	549,957	669,362	443,583
Designated	13,790	-	-	13,790
Total Unrestricted Funds	576,778	549,957	669,362	457,373
 <u>RESTRICTED FUNDS</u>				
Citizenship Services	-	-	-	-
Legal Education	14,804	111,000	111,000	14,804
Social Participation	38,644	164,360	156,606	46,398
Total Restricted Funds	53,448	275,360	267,606	61,202
 TOTALS	630,226	825,317	936,968	518,575

Designated funds are held as follows:

- £13,790 towards a Technology Fund covering the maintenance of the charity's technological capacity.

Restricted funds are held as follows:

The Social Participation Fund comprises funds held for:

- The continuance of the MADC programme in primary schools across the UK - £17,180.
- The continuance of the Volunteering programme £29,933.

The Legal Education fund comprised funds held for the continuance of the Mock Trials programme.

16. Reconciliation of Funds (cont)**2022**

	<u>Opening Balances</u>	<u>Incoming Resources</u>	<u>Resources Expended</u>	<u>Closing Balances</u>
	£	£	£	£
UNRESTRICTED FUNDS				
General	602,574	509,512	549,098	562,988
Designated	13,790	-	-	13,790
Total Unrestricted Funds	616,364	509,512	549,098	576,778
RESTRICTED FUNDS				
Citizenship Services				
Legal Education	-	111,000	96,196	14,804
Social Participation	74,148	197,441	232,945	38,644
Total Restricted Funds	74,148	308,441	329,141	53,448
TOTALS	690,512	817,953	878,239	630,226

17. Operating lease commitments

The total future minimum lease payments under non-cancellable operating leases are as follows:

Total	<u>2023</u>	<u>2022</u>
	£	£
Within one year	59,268	49,247
Within 2 to 5 years	139,711	12,345
In more than 5 years	-	-
	<u>198,979</u>	<u>61,592</u>
Buildings	<u>2023</u>	<u>2022</u>
	£	£
Within one year	48,687	38,666
Within 2 to 5 years	137,947	-
In more than 5 years	-	-
	<u>186,634</u>	<u>38,666</u>
Equipment	<u>2023</u>	<u>2022</u>
	£	£
Within one year	10,581	10,581
Within 2 to 5 years	1,764	12,345
In more than 5 years	-	-
	<u>12,345</u>	<u>22,926</u>

18. Related Party Transactions

Donations of £nil were received from trustees during the 2023 year. There were no other related party transactions during the 2023 year.

Donations of £430 were received from trustees during the 2022 year. There were no other related party transactions during the 2022 year.

19. Volunteers

Legal volunteers support the Mock Trial programmes through their time at competitions and as mentors. Corporate partners support citizenship education programmes through their time at schools.

President, Trustees, Ambassadors and Advisors

President	The Rt Hon Baroness D'Souza CMG
Trustees	<p>Emma-Jane Watchorn, Chair (resigned February 2023) Ashley Wheaton, Chair (appointed, February 2023)</p> <p>Cecile Agbo-Bloua, Treasurer (resigned September 2023) Orla Mckeen-Carter, Treasurer elect (appointed June 2023)</p> <p>Jacquie Ayre James Cathcart (resigned, February 2023) John Cooper (resigned, April 2023) Matt Lambert, Co-Vice Chair Shahban Aziz Samuel Currie Anushka Chakravarty, Co-Vice Chair (appointed September 2022) Jed Cinnamon (appointed September 2022) Dr Richard Rhodes (resigned February 2023) Zahra Seyyad (appointed September 2022) Alison Kennell (appointed 4 October 2023) Niall Hunt (appointed 4 October 2023) Rebecca Earnshaw (appointed 4 October 2023)</p>
Ambassadors	<p>The Right Honourable Sir Brian Leveson The Honourable Lady Rae His Honour Judge Christopher Kinch, QC Rushanara Ali, MP Michael Maclay Jack Felvus</p>
Founder	Andrew Phillips OBE
Chief Executive	Ashley Hodges (Appointed 7 June 2021)
Company Secretary	David Asuni (Appointed 9 May 2022)
Charity Registration No	801360
Company No	2351363
Registered Office	37 Heneage Street, London E1 5LJ
Bankers	Barclays Bank PLC, Hatton Garden Business Centre, 99 Hatton Garden, London EC1N 8DN
Solicitors	Bates, Wells & Braithwaite, 10 Queen Street Place, London EC4R 1BE
Statutory Auditors	Chariot House 44 Grand Parade, Brighton, East Sussex BN2 9QA

Supporters of Young Citizens

We are very grateful to the thousands of volunteers, supporters and organisations who together make our work possible. It would not be possible to mention them all, but here is a selection of the range of organisations and key individuals which have given us support over the past year:

Addleshaw Goddard	Martyn Bowyer
Alison Evans	McDermott Will & Emery
Allen & Overy	Michael Maclay
The Bar Council	Milbank Tweed Hadley & McCloy
The Bar of Northern Ireland	Mishcon De Reya
Barclays	Montrose Associates
Big Lottery Fund	Nick Johnson
Bird & Bird	North Eastern Circuit of the Bar
Brick Court Chambers	Northern Circuit of the Bar
British Council	Orp Foundation
CC Land	Osbourne Clarke
Circuits of the Bar	Pears Foundation
CMS Law	Pillsbury Winthrop Shaw Pittman
Co-op Foundation	Rank Foundation
Council of Europe	Salesforce
Credit Agricole	Sullivan & Cromwell LLP
DAC Beachcroft	The Inns of Court (Middle Temple, Gray's Inn, Lincoln's Inn, Inner Temple)
Dan Mace	The Law Society
David Miles	The Magistrates' Association
Disney Theatrical Group	Travers Smith
Edge Watchorn	University of Essex
Faculty of Advocates	University of Oxford, Oxford School of Global and Area Studies
Finn Judge	University of Sheffield
Freshfields Bruckhaus Deringer	Wales and Chester Circuit of the Bar
FTI Consulting	Weil Gotshal & Manges
Geldards LLP	Western Circuit of the Bar
Government Legal Department	The Young Foundation
HM Courts and Tribunals Service	#iwill Fund
Hunton & Williams	
Jonathan Salmon	
JP Morgan	
Dan Mace	
Malcolm Cree	
Martin Bostock	
Martin Severs	
Martin Severs	