

Registered number: 2351363
Charity number: 601360

THE CITIZENSHIP FOUNDATION
(A company limited by guarantee)
UNAUDITED
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

RPGCC
Chartered Accountants
40 Gracechurch Street
London
EC3V 0BT

THE CITIZENSHIP FOUNDATION
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REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 MARCH 2024

Trustees	Ashley Wheaton, Chair Orla McKeon-Carter, Treasurer elect (appointed 1 June 2023) Jacquie Ayre (resigned 1 October 2024) Matt Lambert, Co-Vice Chair Shahban Aziz Samuel Currie Anushka Chakravarty, Co-Vice Chair Jed Cinnamon Zahra Seyyad Alison Kennell (appointed 4 October 2023) Niall Hunt (appointed 4 October 2023) Rebecca Earnshaw (appointed 4 October 2024) Cecile Agbo-Bloua, Treasurer (resigned 8 September 2023) John Cooper (resigned 3 May 2023) Emma Wilson (appointed 4 October 2024)
Company registered number	2351363
Charity registered number	601360
Registered office	37 Heneage Street, London, E1 5LJ
Company secretary	David Asuni (resigned 13.05.24) Davina King (appointed 13.05.24)
Chief executive officer	Ashley Hodges Sherine Krause (Interim Executive Director in lieu of CEO, December 2023 to August 2024)
Founder	
President	Andrew Phillips OBE
Ambassadors	The Rt Hon Baroness D'Souza CMG The Right Honourable Sir Brian Leveson The Honourable Lady Rae His Honour Judge Christopher Kinch, QC Rushanara Ali, MP Michael Maclay Jack Felvus
Accountants	RPG Crouch Chapman LLP Chartered Accountants 40 Gracechurch Street, London, EC3V 0BT
Bankers	Barclays Bank PLC Hatton Garden Business Centre, 99 Hatton Garden, London, EC1N 5DN
Solicitors	Bates, Wells & Braithwaite 10 Queen Street Place, London, EC4R 1BE
Independent Examiner	Jeremy Tyrrell (FCA) 40 Gracechurch Street, London, EC3V 0BT

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About Young Citizens

Young Citizens is a UK charity enabling schools and colleges to deliver interactive citizenship education for children and young people.

Founded in 1989 by Lord Phillips OBE and a group of democracy education experts, we believe citizenship should play a part in every young person's education before leaving school to help them thrive in and contribute to society today.

From ready-made lesson plans to immersive programmes, we help educators offer engaging yet flexible learning experiences – both as part of the required curriculum and beyond.

What we do

Young Citizens offers accessible, flexible curriculum-linked citizenship education programming for both primary school and secondary school students, UK-wide. We target state schools to help make essential lessons and projects on democracy, the law, media literacy, economics and community possible in busy schools who may need help delivering this learning. We specialise in designing learning interventions that bring citizenship to life, working with institutions and community organisations so they are linked to the wider world and relevant to the lives of the young people they reach.

Whether it be through our Mock Trials Competition, skills-based workshops with corporate professionals or the Make a Difference Challenge with primary students, the charity is dedicated seeing that all children and young people are empowered as participants in society. We believe citizenship should be an essential pillar in everyone's education in the UK that gives them key skills including critical thinking, oracy, team work, advocacy, finding common ground and resilience as they consider the complex issues they will encounter.

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 of Trustees and Chief Executive

This year, Young Citizens celebrated 35 years of bringing citizenship education to life. In that time, our work has reached millions of children and young people thanks to a dedicated network of educators, volunteers, donors, partners, and funders. On behalf of Young Citizens, we would like to thank everyone that has enabled our charity to come this far.

Over the decades, our team has never lost sight of what matters: the agency and active citizenship of children and young people. Continuing to prioritise youth voice, we embarked on a huge youth consultation research project in November 2023. Surveying over 1,500 young people alongside smaller face-to-face discussions, the research confirmed our hunch: that young people want to be active in shaping their communities but often lack the skills, knowledge and confidence to do so. It will take a joined-up effort from schools, government, private companies and third-sector bodies like ours to turn the tide on youth civic participation. But we believe the future is bright.

Just a year into our Lighting the Spark strategy, we are already seeing the sparks fly. Some highlights this year include:

- The Big Legal Lesson, now in its fifth year, reaching over 100,000 children and young people
- Celebrating 15 years of the Make a Difference Challenge, carrying out a landmark evaluation of Year 6 social action projects with the Institute of Community Studies
- Launching a range of new democracy teaching materials in an historic general election year, seeing a

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- 150% rise in political literacy resource downloads
- Joining a consortium of organisations to run Our Generation, Our Vote – a mass youth election of over 20,000 learners
- Continuing to make impact with our immersive programmes: over 75% of participants improved their understanding of citizenship topics, whilst the same proportion felt more able and confident to engage as active citizens

Like all major political events, the General Election was an opportunity to get young people excited about their democratic rights as citizens - despite most not being able to vote. But elections are just a moment in time. Unlike the short-termism that has come to characterise party politics, we are asking: how can we create a sustainable form of democratic and civic education that is embedded into school life? Democracy doesn't stop at the ballot box. This is why we work closely with teachers and partners to see that all children and young people receive quality and consistent citizenship lessons, regardless of their background.

In December 2023, we published findings of our work on the many benefits of social action, funded by the Institute of Community Studies. It showed the transformative potential of active citizenship for children in their final year of primary school. One Year 6 pupil said: "Children don't often get to be in charge of their learning and make change to other people's lives." Another reflected: "Nothing happens unless people are willing to take action." Listening to young people always reminds us of our mission.

It was a unique year for the charity seeing us reflect on year one of our 5-year strategy, auditing and considering what we need to look like to continue impact. The team has worked hard this year to hone the charity's ability to reach higher need state schools in its work, and young people who often wouldn't have immersive, rich citizenship education without our support. This also included responding to the challenging funding landscape, with the cost of living and economic uncertainty seeing less investment overall or understandably funnelled towards critical, frontline youth issues. We have responded to these challenges by focusing on funding diversification and centralising our core offer of inspiring, skills-based education that tackles some of the very issues putting our society at risk. We have updated how we structure our central impact portfolio of programmes, with a plan to continue linking our accessible, flexible cornerstone citizenship education offer to see us move closer to a whole-school support offer.

It was also informed by our first large-scale Youth Consultation, which will continue to shape how we advocate with and on behalf of children and young people. Key findings include:

- 71% of young people said they would vote in the upcoming General Election if they could, of which 78% felt informed about political issues. Amongst those who said they would not vote, this dropped to just 36%.
- Just over half of all respondents felt informed about party politics, 23% of whom said they trusted politicians. In cases where young people did not feel informed about political parties and candidates, just 5% put their trust in politicians.
- When asked whether they could make a difference in their communities, 79% of respondents who answered "yes" also agreed their voice mattered and they would be listened to. For those who answered "no", only 24% felt their voice mattered.

Our findings demonstrate the vital need and appetite for active citizenship education in schools across the UK. We will let the voices of these young people echo as we pursue our work in the coming year.

This coming year, as we all navigate the complex global landscape, it will be our job to see that Young Citizens' work can reach more children and young people from underserved backgrounds. We know we must make our work accessible and flexible for educators, otherwise civic skills and citizenship education will not reach every young person. The update to our model has also focused on targeting our programmes on higher-need state schools less likely to be able to offer regular citizenship education. Our aim continues to be making quality citizenship education the norm across the UK, as the key to ensuring confident, empowered young people prepared for their futures and unlocking stronger, more resilient communities.

Again, we thank all our supporters, funders and educators who make this work possible and look forward to continuing our impact together.

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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.

9,707 The number of times teachers downloaded our free classroom resources.

300,000+ children and young people benefitted from our classroom resources.

100,000+ pupils took part in The Big Legal Lesson 2024 in England and Wales.

1,000 students engaged in our immersive workshops.

5,886 students competed in our Mock Trials.

10,000+ young people reached by our youth-led social action programmes and resources

Impact for children and young people

Over 75% of children and young people have improved their understanding of citizenship topics through our programmes

85% of pupils feel more able to explain how the law affects their life

91% of students feel they have a better understanding of the legal rights and responsibilities of individuals in society

89% have a better understanding of the role government plays within the economy.

73% feel more able and confident to engage as active citizens.

100% of pupils understand more about their rights and responsibilities, according to their teachers.

Voices from our youth consultation

"There's a persistent lack of opportunities to speak about our concerns. If we have more opportunities to speak up, I think it would benefit the community." Isabella, aged 16

"If we were more educated about citizenship and how we can change things, we would be more comfortable to talk about it confidently." Ankita, aged 16

"I don't really see the point in people past the retirement age in Parliament making decisions, when they have no idea what it's like to be 18 in this day and age." Peter, aged 17

"We've been taught a bit about citizenship, but I think the main issue is how fragmented it is. We're taught snatches, and none of it really seems to connect. It's not continuous. A dedicated subject where we went through it continuously would be really useful." Olivia, aged 16

"As a politics student, I would vote because I have developed an awareness of what is going on, but before I don't think I would. School relies on our parents to educate us, but if our parents don't have very good habits, how are we meant to do well?" Chloe, aged 16

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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 vision

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

Our mission

Our mission is to provide learning experiences that light the spark of active citizenship for children and young people.

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

Founded by educationalists, our pedagogy and educational ethos has been developed to ensure our learning is impactful in its approach. We create learning resources and experiences designed to increase the quality of 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-building:** Our work brings citizenship to life through the ability of children and young people to test and apply their skills. Whether a classroom lesson or immersive programme, this ranges from critical thinking and oracy, 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 strategy

Launched in early 2023, our Lighting the Spark strategy demonstrates how we are working at a system level to create accessible citizenship learning that starts in the classroom and is brought to life through skills, immersive experiences and links into the real-world.

The strategy was launched in response to a crisis in our democracy, with polarisation, misinformation and disengagement all playing their part yet seeing the wider school system struggle to make this learning accessible and part of the norm for many young people.

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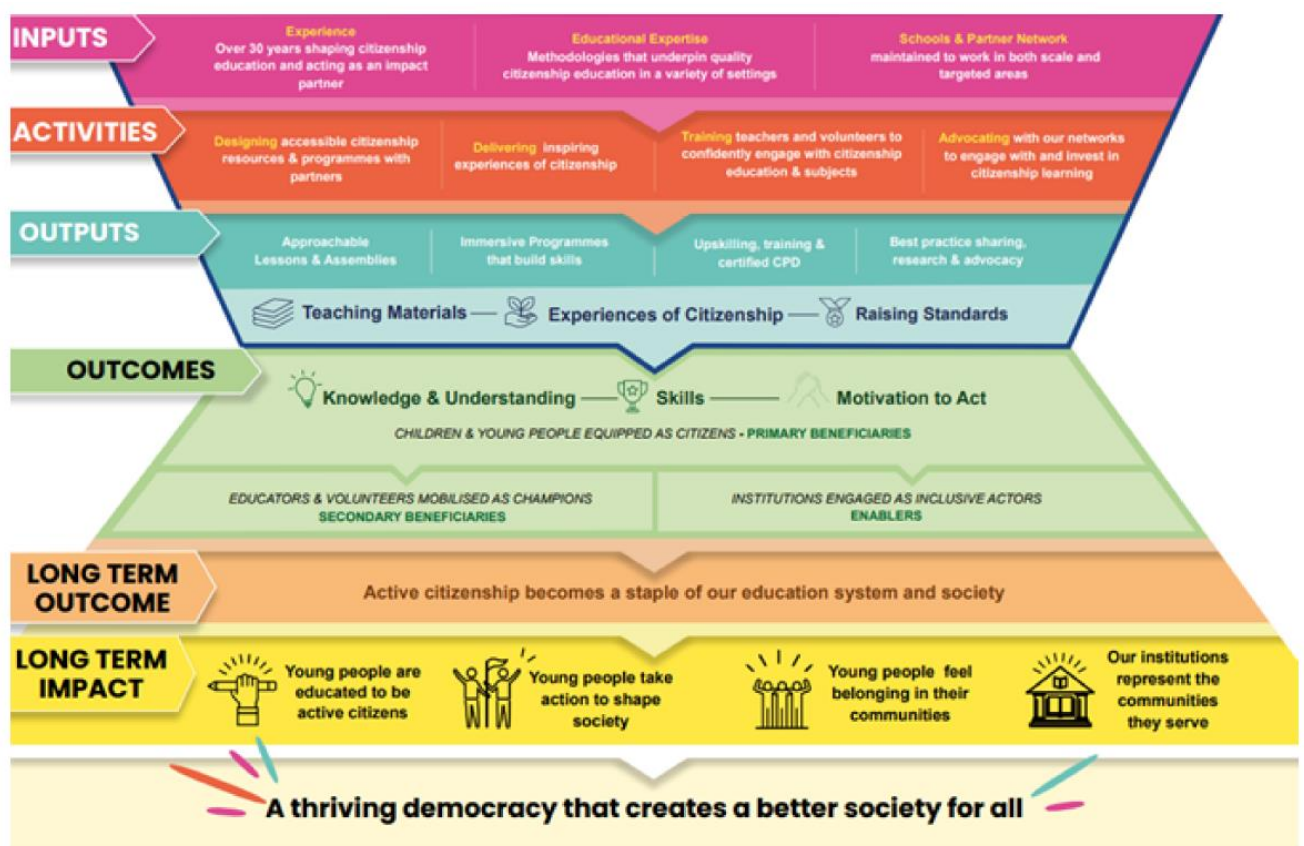
TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

As time has gone on post-pandemic, the state of democracy, community cohesion and institutional trust have only become more unstable. Citizenship education, and the key areas it encompasses from information literacy to mediating differences to building appreciation for democracy, has a role to play in overcoming these challenges. We have four key aims to help us create the greatest impact in our sector and in the UK:

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

Theory of change

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



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Activities of the Charity

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 Resources – Lessons & Assemblies

For 17 years, the charity has offered an online digital library of classroom lessons and assemblies 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

- Teaching resources were downloaded 9,707 times by 3,602 educators
- Nearly 3,000 schools downloaded a resource this year
- We estimate some 380,000 children and young people benefitted from our resources

Impact snapshot

- 100% of teachers rated the resource library as 'highly valuable' or 'invaluable'
- 100% of teachers had either already recommended the library to a colleague, or said they would in the future.

Teacher feedback

- "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."
- "The sessions are very useful and discuss topics that are difficult to plan for or to find resources for, especially things like law and governance. We planned a whole school topic around governance and democracy because of the pirate story."

The Big Legal Lesson 2024

The Big Legal Lesson ran for a fifth time, calling on all children and young people in England and Wales to be offered at least one lesson on the law. For the third consecutive year, we were sponsored international law firm Mishcon de Reya and supported by The Law Society.

We saw a 79% increase in teacher downloads this year, with an estimated 110,000 children and young people across 964 schools taking part in the campaign – our best ever engagement level. Teacher responses were overwhelmingly positive, with 100% recommending The Big Legal Lesson to a colleague. The campaign also saw legal volunteers from Mishcon deliver a special workshop in person.

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Award-winning resources

In June 2023, Young Citizens won a Top Publisher Award in the Global Dimension Awards 2023. We were one of five organisations producing the most engaging and inspiring resources featured on their website.

New Offers

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 2023-24.

- We launched a vital new secondary resource with law firm CMS called Biodiversity: Using the Law to Drive Change, examining who is responsible for protecting wildlife and habitats.
- Ahead of the General Election, we launched a new set of landing pages for our democracy and politics resources, including a new pack of materials for primary schools.
- In partnership with FTI Consulting, we launched a suite of resources for economic and financial literacy in both primary and secondary schools.

In 2024-25 Young Citizens will focus on resource usage and simplifying our resource package for easier navigation for teachers and schools. We will continue to invest in shorter 'spark' resources as well as large campaigns to build on our success in promoting democratic resources after the General Election.

Our Generation, Our Vote: political literacy project with Save the Children and more

Ahead of the UK general election in July 2024, we partnered with Save the Children and a coalition of other organisations to deliver Our Generation. Our Vote.

This was a political literacy project which helped under 18-year-olds build their understanding of the democratic process, the different parties and their election manifestos, and local candidates standing in their areas. Our education team provided consultancy on the primary-level teaching materials (ages 5 to 11).

The project culminated in a mock election aimed at preparing children – particularly those from marginalised communities - to exercise their democratic rights when they reach voting age. Some 23,000 young people cast their vote across England and Wales. [Read more here.](#)

In anticipation of the General Election our Education Team developed our bank of democracy resources. Once the 2024 General Election was announced we shared our resources again with schools. During this academic year 446 educators from 405 schools have downloaded one or more of our democracy resources with an estimated reach of 17,840 pupils. These continue to be available as some educators pick up on lessons learned from the election and its impact.

Immersive Citizenship Programmes

Youth-led social action programmes

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

- 147 schools and youth organisations engaged in our social action programmes, supporting children and young people to run their own project
- Sixty teachers downloaded Make a Difference in a Day, our easy-access social action resource
- Our partnership with Disney Theatrical Group continued, with 82 schools taking part in the Circle of Life Award.
- Our youth-led social action programmes and resources reached some 10,000 children and young people.

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Impact snapshot

- 80% of teachers who provided feedback on their social action projects indicated they would either not know where else to get this kind of support, or that Young Citizens' programme better met their needs compared to alternatives.
- 100% of teachers agree their pupils better understand their civic rights and responsibilities, while all teachers surveyed plan to continue or increase social action activities in their schools.
- 100% of teachers who reported back on their social action projects observed improvements in their pupils' speaking, listening, leadership and planning abilities.

Social action evaluation: Leave a Legacy project

In summer 2023, the Institute of Community Studies (ICS) at the Young Foundation awarded us a grant to participate in a research project studying the civic journeys of children and young people. The study aimed to identify the gaps and support needed to keep them engaged with their communities as they transition to adulthood.

Using the MADC youth-led social action project framework, we worked with 102 pupils and 25 teachers between May and October 2023 in Year 6 to deliver their 'Leave a Legacy' community project. It investigated 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.

In a survey completed by year 6 teachers, 67% agreed that their children understood more about their rights and responsibilities as citizens felt more engaged with their local communities as a result of taking part. 71% felt that taking part in social action inspired self-belief in children that they can be part of decision-making processes and that it gave children more of a voice in their community.

Sara, a Y6 pupil, said: "I think it's important to take part because it makes us feel like we have a duty or purpose." An anonymous Y6 teacher said: "Children are looking beyond the confines of school and beginning to consider the wider community."

Social Action Student Conferences

In November 2024 we co-facilitated a fourth one day conference with the Southwark Schools Learning Partnership (SSLP), where students were challenged to create and deliver a social action project. The focus this year was on the topic of neurodiversity. Projects were created to make a positive difference to issues related to neurodiversity across multiple schools in the SSLP.

Students were divided into four groups with each group focusing on one of the following projects:

- To create a guide to support neurodiverse students moving from primary up to secondary school.
- To publish a collection of written words about, by or inspired by neurodiversity.
- To hold a fundraising event or activity for a charity supporting young neurodiverse people of your choice.
- To run an art competition to raise awareness of neurodiversity in SSLP schools, and to encourage schools to be more neuro friendly.

We also delivered our second student conference with the Thames Valley Learning Partnership and delivered leadership skills sessions with students.

Mock Trial Competitions

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 and the Magistrates Court 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.

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We are grateful that The Bar Council, His Majesty's Courts and Tribunal Services, The Law Society, the Circuits, the Inns of Court and many barristers' chambers continue to be major supporters and funders of the charity's unique role in school-based public legal education.

Highlights this year

- 5,886 students from 380 schools engaged across all Mock Trial programmes
- 62 heats with young people taking part in courts, universities and online
- Over 950 legal volunteers supporting the Mock Trial programmes through their time at competitions and as mentors 47 new schools engaged with the Bar Mock Trial Competition this year.

Impact snapshot

- 78.3% of young people said they have more confidence in considering a career in the legal sector
- 92.7% of young people said they have a better understanding of the role, function, and operation of the crown courts
- 91.6% of young people said they have a better understanding of the legal system

Improving access to public legal education

This year, we were delighted to continue receiving funding from Brick Court Chambers to establish an accessible mock trial aimed to engage underrepresented schools with significant barriers to participation in the Greater London area in the Mock Trial programme. This funding allowed us to reach 10 new schools with an average FSM percentage of 37%.

We built on the success of the pilot and continued our approach in being receptive to the needs of the specific barriers and challenges facing the schools. It emphasises 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.

To accommodate the students unable to attend a physical heat, we delivered a Virtual regional Final this year for over 40 students. Schools from the Southwest, Midlands and North of England participated in an online Mock Trial and benefited from a Q&A with practicing legal professionals including Louise Sweet KC.

Alongside an additional 5 events, this year we hosted our largest Regional Final at Croydon Crown Court. Approximately 160 students benefitted from the event which saw them interact with over 20 volunteers made up of magistrates, legal professionals and court staff. The award-winning youth branch of Sky News, Fresh Start also attended the Croydon Crown Court event. Filming a segment for their flagship FYI programme expected to air in the coming weeks, this was a unique opportunity for us to further raise awareness, champion and drive-up support for PLE.

The Bar Mock Trial Competition National Final

The Bar Mock Trial Competition National Final was held at the Royal Courts of Justice on 16th March 2024. Over 300 students from 22 state schools and colleges took part from across the length and breadth of England, Wales, Scotland and Northern Ireland. Trials were presided over by a team of 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. Read the full report of the day here.

His Majesty King Charles observes mock trial at Royal Courts of Justice

On 14 December 2023, His Majesty King Charles III observed a mock trial carried out by students from Ashcroft Technology Academy – a London secondary school taking part in Young Citizens' National Bar Mock Trial Competition. The mock trial took place during a special event at the Royal Courts of Justice celebrating the relationship between the monarchy and the judiciary.

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Delivering a mock trial in an 18th century courtroom

On 28 February 2024, we co-facilitated a Mock Trial conference at Hillsborough Castle & Gardens in Northern Ireland, co-facilitating a Mock Trial with the National Justice Museum (NJM). We hosted 100 students aged between 15 and 18 from 5 Northern Irish schools: Antrim Grammar School, Parkhall Integrated College, St. Colm's High School, St. Patrick's College and Victoria College Belfast.

Corporate Volunteering Programmes

Our corporate volunteering programmes have been running for over ten years. It brings citizenship learning to life for young people by connecting them with professionals from major firms and companies. We help schools offer inspiring sessions utilising the passion and expertise of professionals working in these areas every day, exposing them to careers but also essential real-world linked learning on subjects from human rights to how taxes work in local government.

Through our Legal, Economic and Media Experts in Schools programming and workshops, pupils are giving insight into key citizenship topics designed by Young Citizens but delivered through interactive skills-building learning on the day.

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 including fake news, legal voting ages and human rights

Highlights this year

- Over 1,020 students took part in sessions.
- We engaged 176 corporate volunteers engaged with 15 corporate partners from the world of law, economics and media.
- We delivered sessions in 5 regions across the UK including London, The Southwest, Scotland, The Northeast and The Northwest

Impact snapshot

- 87.7% of students improved their understanding of the rule of law.
- 88.4% said it allowed them to better understand how the law applies to their life.
- 87.1% said working with a legal professional made the session more engaging and informative.
- 100% of teachers said that after taking part in the Legal Experts in Schools programme their students are more confident in their ability to positively engage with our legal structures, with 80% of teachers stating their students are better at debating and negotiating with others.

Student feedback

- "I've seen different situations and case studies; I've also decided independently on the punishments and offenses. I find it interesting and might take a career in law after this programme".
- "I want other young people to experience talking with professionals, learning about new things, and doing more teamwork".
- "I enjoyed this workshop because it was entertaining, enjoyable, and engaging. It builds your self-confidence."

Expanding engagement in the UK

We reached four regions outside of the London with our corporate programmes, conducting workshops in Manchester, Glasgow, Bristol, Plymouth and Alnwick through our digital 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.

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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 A&O Shearman.

- This year saw the launch of the Biodiversity: Using the Law to Drive Change classroom resource and pilots of an accompanying volunteering programme. The new topic will be added to our Legal Workshop suite of other key topics in the 24/25 academic year.
- We re-launched our Digital Legal Experts in Schools programme following a project to improve its impact for young people and volunteers.
- Through sponsorship from FTI Consulting we were able to review and update our Economic and Financial Literacy library which saw teachers having access to new 'spark' resources allowing a more flexible lesson for shorter time periods.

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.

Highlights this year

- 126 schools purchased a self-review tool
- 54 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

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

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.

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 courses, many of which are CPD certificated, cover a range of topics such as fundamental British values, social action and SMSC. In total, 390 new users registered on our online training platform in the academic year 2023-24

Working internationally

The charity has long nurtured international links to share learning and practice that helps us build a global citizenship community. Our strategy recognises the charity's strength as a bridging organisation with a unique role in both educating on the wider systems that support democratic society as well as engaging these institutions through our work. We continue to consider our international and systemic footprint and how we continue to share best practice in the future.

THE CITIZENSHIP FOUNDATION

(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

This year, our continued work in this space has included research through our educational consultants as well as continued opportunities to help our UK partners augment their impact with their international offices and sites. We see this as vitally important to tackling the shared issues of today so that leaders from business to law and the economy are engaging with young people. In turn helping young people to see the opportunity to shape the future of our democratic institutions and societal values in the broadest sense.

Case Study: Contributing to EU Democracy Work

Young Citizens' educational consultants David Kerr and Ted Huddleston continue to be a part of the EU Radicalisation Network (RAN) as advisors to their Education Working Group. They have presented at RAN Education seminars across Europe over the past few years. The RAN network continues to include the packs on Controversial Issues that David and Ted have produced for the CoE/EU as part of their library of expert resources for RAN networks and practitioners. All resources that are included have to be peer reviewed before they are accepted and uploaded to the RAN online resources collection. RAN has classified the packs as 'inspiring practices' that should be highly recommended and promoted through the RAN network. This work and the pedagogy on democratic values is shared back with Young Citizens as we look at curriculum development and policy advocacy of critical citizenship learning in UK schools.

Championing citizenship

A key part of our five-year strategy is developing the charity's ability to shape the sector and practice. This includes strengthening its own capabilities to engage schools and deliver as well as improving evidence and understanding of the issues preventing quality democratic education and civic engagement.

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.

Advocating for Public Legal Education (PLE) in state schools

Public Legal Education is an essential strand of citizenship education but also improving long-term access to justice and understanding the rule of law. As a part of our commitment to helping champion PLE, we have continued to offer accessible learning of the law as well as activity that helps drive professional support of PLE that in turn increases activity in this space.

- The Young Citizens' 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.
- Our CEO spoke at the 2024 Meta EMEA Legal Summit to share more with over 150 legal professionals the impact of wider PLE and youth engagement in schools. It aimed at motivating wider participation, in the UK and EMEA offices, charity support and volunteer time to go towards pre-careers programmes to support building democratic literacy and understanding of the rule of law for all young people.

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TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

We will continue to play a key role in convening and advocating for PLE with leaders, including newly elected government in 2024 ensuring the good work of the sector-driven Public Legal Education Commission 10-year vision can continue to be delivered on with the new Solicitor General.

Young Citizens Youth Consultation 2024

In 2023, we conducted a large Youth Consultation project, surveying 1,627 young people aged 14 to 18 in England. We also conducted eight focus groups with students aged 11 to 18 in schools and colleges across England. What young people told us:

- Young people that feel more informed about politics are more likely to vote. 71% of young people said they would vote in the upcoming General Election if they could, of which 78% felt informed about political issues. Amongst those who said they would not vote, this dropped to just 36%.
- Young people who feel informed about political parties and candidates are more likely to trust politicians. Just over half of all respondents felt informed about party politics, 23% of whom said they trusted politicians. In cases where young people did not feel informed about political parties and candidates, just 5% put their trust in politicians.
- Young people's trust in their own ability to make a change had a significant impact on voting behaviour. Of those who said they would vote in the next election, 87% also agreed their vote makes a difference. For those who answered 'no', this figure dropped to 22%.
- Young people who feel heard are empowered to make a difference. When asked whether they could make a difference in their communities, 79% of respondents who answered 'yes' also agreed or strongly agreed their voice mattered and listened to. For those who answered 'no', only 24% agreed or strongly agreed.
- Young people want to engage with society's biggest issues. When asked about the best ways to make a difference in society, young people rated voting in elections to be the most important (52%), closely followed by talking to people about current affairs issues (49%) and signing petitions (48%).

We are excited to use the findings from this youth-voice survey to inform our work.

Policy Advocacy

The charity continues to engage as a member of the Political Literacy APPG, alongside a range of activities to contribute to evidence that drives support for citizenship education.

- Evidence reference for the Commission on Political Power – the charity responded to an invitation for evidence and views on Increasing Citizen Engagement as a part of the Commission on Political Power work evaluating options for a more robust, transparent and equal democracy. This resulted in the Option 4: Increasing Citizens' Engagement with Political Power; Young Citizens was pleased to remark on the importance of citizenship education before voting age, lowering voter registration ages to happen before leaving school and linking schools with youth councils for more equal youth voice in policy making. Contributor on the skills roundtable at Conservative Party Conference - In October 2023, our Chief Executive Ashley Hodges took part in the Department of Culture, Media and Sport roundtable alongside Scouts and the Prince's Trust about building skills through extra-curricular and community programmes, discussing our role in building confidence to participate through in-school programming.
- Championing Citizenship in the House of Lords – Baroness d'Souza continues to serve as the President of Young Citizens, helping bring in contributions to bills and issues discussed regarding citizenship engagement, youth voice and improving democratic standards. This includes advocating for youth voice involved in the Online Safety Bill deliberation in 2023 and support of the 2024 Education Bill offering a renewed 'values of British Citizenship' to replace the controversial fundamental British values model.

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TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

Developing our services

This year was a special point within the 5-year strategy to take stock on our most critical contributions to the education and youth landscape, and define how we want to look by our 40th birthday in 2029. The year coincided with the CEO taking maternity leave, whilst requiring this work to forge ahead with the interim Executive Director and the senior team from December 2023.

Service portfolio review

Throughout the year, the senior management and board of trustees undertook a wide-ranging review of our programmes, campaigns and services. As an essential part of our planning, this review aimed to maximise efficiencies and focus efforts on lasting school impact for a long-term system change approach that allows more schools of all kinds to embed citizenship education, harnessing our core portfolio, on a continuous basis. The aim is to see easily packaging and linking between the three programme strands, senior school leadership engagement and a reduction in one-off or one-strand engagement.

Reviewing feedback from teachers, young people, volunteers and other stakeholders, we successfully updated our portfolio of access points for primary and secondary schools. This included 1) reducing small, side projects that did not support one of our core areas 2) removing outdated programming lacking income sustainability options 3) pausing auxiliary support programmes, such as SMSC tools, until funding routes are clearer. This has left us to focus on:

- Lesson and assembly suites, and Big Lesson campaigns as entry points
- Interactive workshops and day-sessions for corporate and social action introductions
- Immersive programmes, including Make a Difference Challenge and the Mock Trials.

These have tailored options continued for both primary schools and secondary schools, with next year focusing on enhancing the linked teacher training and adaptations needed for specific under-served age groups. Ultimately, we hope this revised product mix will ensure citizenship teaching is all the more relevant, consistent and inspiring for young learners.

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.

The team will continue with investments into Salesforce and finance systems that will 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: updating our model

In March, Young Citizens restructured its approach to delivering services to streamline its teams away from individual programme silos to key functions that allows the team to bring together a core offer of Citizenship services and support for our schools. This was essential to address changed revenue streams but also as a part of the plans to create more cost-efficient and school-focused, rather than programmatic, approach. It added roles around income generation and fundraising, whilst reducing management roles to focus on capacity for delivery. The team continues to be led by our CEO, with new Senior Education and Senior Partnerships and Fundraising Managers respectively, supported by a dedicated team of coordinators who facilitate programmes and nurture school relationships. The restructure included reducing the charities cost-base overall to work towards a sustainable funding model with more diverse sponsorship and grants in the coming year.

The board has remained committed to increasing pay overall and the London Living Wage campaign. This has been complemented by assessing continued options for flexible work, apprenticeships and role mixes that has increase staff satisfaction and empowerment in their roles.

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TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

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.

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 £347,120 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.

We are registered with the Fundraising Regulator.

Looking forward: 2024-25

In April 2023, we launched our 5-year strategy, Lighting the Spark, to help maximise impact for our network of beneficiaries. "Year one" of the strategy was always intended to be a year of reflection and streamlining. However, we are proud to have already achieved so much, making inroads into fulfilling the our strategic aims for citizenship education: accessible, connected, relevant and championed.

Last year, we launched "spark" resources, refined our data infrastructure and carried out our huge youth voice consultation. Looking ahead, we have several key aims for the coming year.

- Through a series of reviews and restructures, the team will adapt its operational approach to promoting cross-pollination, efficiency, and understanding of school impact.
- Building on the "spark" resources, we will launch a product review to refine our work into a cogent core offer of citizenship services.
- Using data insights, we will generate a more cohesive user journey to help educators embed citizenship education more deeply into their school or youth setting.
- We will continue to focus on fundraising and sponsorship, providing exciting opportunities for corporate partners to invest in citizenship education for children and young people.

How we work

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. Alison Kennell acts as the designated trustee for safeguarding issues.

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TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

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.

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 1.

The principal place of business and professional advisors of the Charity is also set out on page 1

Board of Trustees

The governing body of the charity is the Board of Trustees, the members of which are listed on page 1. 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 five new trustees inclusive a treasurer trustee in June 2023. 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 believed they would benefit from further training.

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TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

Trustees are encouraged to join joint staff-trustee working groups and, during the year, identify 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 their 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. This year, the charity was managed in lieu of the CEO by Interim Executive Director Sherine Krause from December 2023 - July 2024 during the current CEO's (Ashley Hodges) maternity leave. During this time the Interim Executive Director and team were supported by special time-limited working groups at the board level on Finance and Business Planning.

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 the risk register to be reviewed annually 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.

We review our risk register annually, 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 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.

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TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

Past and current supporters of Young Citizens

We are very grateful to the thousands of volunteers, supporters and organisations who together make our work possible. With our thanks to our donors, funders and sponsors this year including:

Addleshaw Goddard
Alison Evans
A&O Shearman
The Bar Council
The Bar of Northern Ireland
Barclays
Big Lottery Fund
Bird & Bird
Brick Court Chambers
British Council
CC Land
Circuits of the Bar
CMS Law
Co-op Foundation
Council of Europe
Credit Agricole
DAC Beachcroft
Dan Mace
David Miles
Disney Theatrical Group
Dr Edge Watchorn
Faculty of Advocates
Finn Judge
Freshfields Bruckhaus Deringer
FTI Consulting
Geldards LLP
Government Legal Department
Gray's Inn
HM Courts and Tribunals Service
Hunton & Williams
Inner Temple
Jonathan Salmon
JP Morgan
Dan Mace
Lady Justice Kate Thirlwall
Lincoln's Inn
Malcolm Cree
Martin Bostock
Martin Severs
Martyn Bowyer
McDermott Will & Emery
Michael Maclay
Middle Temple
Milbank Tweed Hadley & McCloy
Mishcon De Reya
Montrose Associates
Nick Johnson
North Eastern Circuit of the Bar
Northern Circuit of the Bar
Orp Foundation
Osbourne Clarke
Pears Foundation

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TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

Pillsbury Winthrop Shaw Pittman

Rank Foundation
Salesforce
ShareGift
Sullivan & Cromwell LLP

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 independent examiner does not involve consideration of these matters and, accordingly, the independent examiner accepts 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.

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.

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 in June 2023 and March 2024 to ensure the reserves policy is fit for the future given the charity's current and forecast level of activity.

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TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

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, whilst addressing a proportional size of the organisation as part of the planned 2024 restructure. 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 £262,102 at the year-ended 31 March 2024. At 31 March 2023 they stood at £443,583.

The free reserves have a shortfall of £97,898 to our policy target of £360,000. This is the result of an increased cost of delivery for our programmes, which has been difficult to get fully funded as a result of a challenging fundraising environment.

The trustees will continue to review the reserves policy, to ensure it is an appropriate level to maintain the going concern status of the charity.

There are already plans underway to bring the reserves back in line with policy, which include:

- Review and reduction of core operational costs including renegotiating supplier contracts
- A review of income streams and an assessment of potential funding opportunities, aligned with our key strategic objectives

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 2024 amounted to £865,909 compared to £825,317 recorded for the year to 31 March 2023, an overall 4.9% increase. This total income 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 2024 amounted to £1,023,633 compared to £936,968 recorded for the year to 31 March 2023. This represented an overall increase of 9.2%. This increase was due to increased costs.

Restricted funds increased by £23,757 from £61,202 at 31 March 2023 to £84,959 at 31 March 2024 and unrestricted funds decreased by £181,481, from £457,373 at 31 March 2023 to £275,892 at 31 March 2024, as a result of increased costs driven by inflation and the planned investment in capacity. The Charity recorded a net deficit income position of £157,724.

Future plans and going concern

Trustees anticipate that the year ending March 2025 will give rise to a small surplus 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.

Exemptions

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

Approved by order of the members of the board of Trustees and signed on their behalf by:

.....
Ashley Wheaton
Chair of Trustees
Date:

THE CITIZENSHIP FOUNDATION

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INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 MARCH 2024

Independent examiner's report to the Trustees of The Citizenship Foundation ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 March 2024.

Responsibilities and basis of report

As the Trustees of the Charity (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Charity's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the ICAEW, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Charity as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed:

Dated:

Jeremy Tyrrell FCA

40 Gracechurch Street
London
EC3V 0BT

THE CITIZENSHIP FOUNDATION
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**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2024**

	Note	Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income from:					
Donations and legacies	4	321,920	35,452	357,372	395,593
Charitable activities	5	-	504,254	504,254	429,724
Investments	6	-	4,283	4,283	-
Total income		321,920	543,989	865,909	825,317
Expenditure on:					
Raising funds		-	63,937	63,937	37,916
Charitable activities	7	339,888	619,808	959,696	899,052
Total expenditure		339,888	683,745	1,023,633	936,968
Net expenditure		(17,968)	(139,756)	(157,724)	(111,651)
Transfers between funds	18	41,725	(41,725)	-	-
Net movement in funds		23,757	(181,481)	(157,724)	(111,651)
Reconciliation of funds:					
Total funds brought forward		61,202	457,373	518,575	630,226
Net movement in funds		23,757	(181,481)	(157,724)	(111,651)
Total funds carried forward		84,959	275,892	360,851	518,575

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 27 to 44 form part of these financial statements.

THE CITIZENSHIP FOUNDATION

(A company limited by guarantee)
REGISTERED NUMBER: 2351363

**BALANCE SHEET
AS AT 31 MARCH 2024**

	Note	2024 £	2023 £
Fixed assets			
Intangible assets	13	2,223	5,556
Tangible assets	14	8,963	12,822
		<u>11,186</u>	<u>18,378</u>
Current assets			
Debtors	15	207,104	323,415
Cash at bank and in hand		353,255	512,968
		<u>560,359</u>	<u>836,383</u>
Creditors: amounts falling due within one year	16	(163,426)	(276,918)
Net current assets		<u>396,933</u>	<u>559,465</u>
Total assets less current liabilities		<u>408,119</u>	<u>577,843</u>
Provisions for liabilities	17	(47,268)	(59,268)
Net assets excluding pension asset		<u>360,851</u>	<u>518,575</u>
Total net assets		<u><u>360,851</u></u>	<u><u>518,575</u></u>
Charity funds			
Restricted funds	18	84,959	61,202
Unrestricted funds	18	275,892	457,373
Total funds		<u><u>360,851</u></u>	<u><u>518,575</u></u>

THE CITIZENSHIP FOUNDATION

(A company limited by guarantee)

**BALANCE SHEET (CONTINUED)
AS AT 31 MARCH 2024**

The Charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

.....
Ashley Wheaton

Chair of Trustees

Date:

The notes on pages 27 to 44 form part of these financial statements.

THE CITIZENSHIP FOUNDATION
(A company limited by guarantee)

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2024

	2024 £	2023 £
Cash flows from operating activities		
Net cash used in operating activities	(161,553)	(59,515)
	<hr/>	<hr/>
Cash flows from investing activities		
Interest	4,283	-
Purchase of tangible fixed assets	(2,443)	(13,872)
	<hr/>	<hr/>
Net cash provided by/(used in) investing activities	1,840	(13,872)
	<hr/>	<hr/>
Cash flows from financing activities		
	<hr/>	<hr/>
Net cash provided by financing activities	-	-
	<hr/>	<hr/>
Change in cash and cash equivalents in the year	(159,713)	(73,387)
Cash and cash equivalents at the beginning of the year	512,968	586,355
	<hr/>	<hr/>
Cash and cash equivalents at the end of the year	<u>353,255</u>	<u>512,968</u>

The notes on pages 27 to 44 form part of these financial statements

THE CITIZENSHIP FOUNDATION

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

1. General information

Citizenship Foundation is a registered charitable company in the United Kingdom, company number 02351363. 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 37 Heneage Street, London, E1 5LJ.

The nature of the charity's operations and principal activities are education and campaigning.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The Citizenship Foundation meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

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.

2.2 Going concern

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 below the level determined by the Trustees however, the Trustees still consider the charity to be a going concern. This consideration and the plan for recovery is discussed in more detail in the Reserves Policy section in the Trustees' Report above.

The trustees thus consider that there are no material uncertainties about The Citizenship Foundation's ability to continue as a going concern.

THE CITIZENSHIP FOUNDATION

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

2. Accounting policies (continued)

2.3 Income

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.

2.4 Expenditure

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.

Expenditure on raising funds includes all expenditure incurred by the Charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

THE CITIZENSHIP FOUNDATION

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

2. Accounting policies (continued)

2.5 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.

2.6 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.7 Foreign currencies

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.

Exchange gains and losses are recognised in the statement of financial activities.

2.8 Taxation

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

2.9 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.

2.10 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.

THE CITIZENSHIP FOUNDATION

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

2. Accounting policies (continued)

2.11 Intangible assets and amortisation

Intangible assets are initially recognised at cost. After recognition, under the cost model, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

Amortisation is provided on intangible assets at rates calculated to write off the cost of each asset on a straight-line basis over its expected useful life.

Amortisation is provided on the following basis:

Website	- 33% straight line
---------	---------------------

2.12 Tangible fixed assets and depreciation

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives.

Depreciation is provided on the following bases:

Fixtures and fittings	- 4 years straight line
Office equipment	- 3 years straight line

2.13 Debtors

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.

2.14 Cash at bank and in hand

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.

2.15 Liabilities

Liabilities and provisions are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the statement of financial activities as a finance cost.

THE CITIZENSHIP FOUNDATION

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

2. Accounting policies (continued)

2.16 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 cos

2.17 Leases

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

2.18 Fund accounting

General funds are unrestricted funds which 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 costs 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.

Investment income, gains and losses are allocated to the appropriate fund.

3. Critical accounting estimates and areas of judgment

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.

THE CITIZENSHIP FOUNDATION

(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

4. Income from donations and legacies

	Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £
Donations	-	10,252	10,252
Grants	321,920	25,200	347,120
	<u>321,920</u>	<u>35,452</u>	<u>357,372</u>

	<i>Restricted funds 2023 £</i>	<i>Unrestricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Donations	-	14,044	14,044
Grants	275,360	106,189	381,549
	<u>275,360</u>	<u>120,233</u>	<u>395,593</u>

THE CITIZENSHIP FOUNDATION
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

5. Income from charitable activities

	Unrestricted funds 2024 £	Total funds 2024 £
Citizenship Services	56,641	56,641
Legal Education	363,002	363,002
Social Participation	84,611	84,611
	<u>504,254</u>	<u>504,254</u>

	<i>Unrestricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Citizenship Services	93,243	93,243
Legal Education	267,289	267,289
Social Participation	69,192	69,192
	<u>429,724</u>	<u>429,724</u>

6. Investment income

	Unrestricted funds 2024 £	Total funds 2024 £	<i>Total funds 2023 £</i>
Interest	<u>4,283</u>	<u>4,283</u>	-

THE CITIZENSHIP FOUNDATION
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

7. Analysis of expenditure on charitable activities

Summary by fund type

	Restricted funds 2024 £	Unrestricted funds 2024 £	Total 2024 £
Citizenship Services	59,884	244,495	304,379
Legal Education	224,836	254,460	479,296
Social Participation	55,168	120,853	176,021
	<u>339,888</u>	<u>619,808</u>	<u>959,696</u>

	<i>Restricted funds 2023 £</i>	<i>Unrestricted funds 2023 £</i>	<i>Total 2023 £</i>
Citizenship Services	-	209,435	209,435
Legal Education	111,000	275,056	386,056
Social Participation	156,606	146,955	303,561
	<u>267,606</u>	<u>631,446</u>	<u>899,052</u>

THE CITIZENSHIP FOUNDATION
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

8. Analysis of expenditure by activities

	Activities undertaken directly 2024 £	Support costs 2024 £	Total funds 2024 £
Citizenship Services	252,749	51,630	304,379
Legal Education	364,156	115,140	479,296
Social Participation	157,303	18,718	176,021
	<u>774,208</u>	<u>185,488</u>	<u>959,696</u>

	<i>Activities undertaken directly 2023 £</i>	<i>Support costs 2023 £</i>	<i>Total funds 2023 £</i>
Citizenship Services	168,599	40,836	209,435
Legal Education	313,811	72,245	386,056
Social Participation	259,585	43,976	303,561
	<u>741,995</u>	<u>157,057</u>	<u>899,052</u>

9. Independent examiner's remuneration

	2024 £	2023 £
Fees payable to the Charity's independent examiner (p/y: auditor) for the independent examination (p/y: audit) of the Charity's annual accounts	<u>4,125</u>	<u>11,400</u>

THE CITIZENSHIP FOUNDATION
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

10. Staff costs

	2024	2023
	£	£
Wages and salaries	655,868	<i>540,003</i>
Social security costs	56,895	<i>49,171</i>
Contribution to defined contribution pension schemes	46,006	<i>37,963</i>
	<u>758,769</u>	<u><i>627,137</i></u>

The average number of persons employed by the Charity during the year was as follows:

	2024	2023
	No.	No.
Charitable activities	21	<i>18</i>
Support services	2	<i>2</i>
	<u>23</u>	<u><i>20</i></u>

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2024	2023
	No.	No.
In the band £60,001 - £70,000	1	<i>1</i>

The total amount of employee benefits received by key management personnel during the year was £242,174 (2023 - £201,846). The Charity considers its key management personnel in 2024 to comprise:

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

11. 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 £46,006 (2023 - £37,963).

Contributions totalling £7,711 (2023: £3,330) were payable to the fund at the balance sheet date and are included in creditors.

THE CITIZENSHIP FOUNDATION
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

12. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2023 - £NIL-).

During the year ended 31 March 2024, expenses totalling £169 were reimbursed or paid directly to 3 Trustees (2023 - £119 to 1 Trustee).

13. Intangible assets

	Website £
Cost	
At 1 April 2023	62,116
At 31 March 2024	<u>62,116</u>
Amortisation	
At 1 April 2023	56,560
Charge for the year	3,333
At 31 March 2024	<u>59,893</u>
Net book value	
At 31 March 2024	<u><u>2,223</u></u>
At 31 March 2023	<u><u>5,556</u></u>

THE CITIZENSHIP FOUNDATION
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

14. Tangible fixed assets

	Fixtures and fittings £	Office equipment £	Total £
Cost or valuation			
At 1 April 2023	20,600	32,201	52,801
Additions	-	2,442	2,442
At 31 March 2024	<u>20,600</u>	<u>34,643</u>	<u>55,243</u>
Depreciation			
At 1 April 2023	20,600	19,379	39,979
Charge for the year	-	6,301	6,301
At 31 March 2024	<u>20,600</u>	<u>25,680</u>	<u>46,280</u>
Net book value			
At 31 March 2024	<u>-</u>	<u>8,963</u>	<u>8,963</u>
At 31 March 2023	<u>-</u>	<u>12,822</u>	<u>12,822</u>

15. Debtors

	2024 £	2023 £
Due within one year		
Trade debtors	187,992	289,957
Other debtors	19,112	12,460
Prepayments and accrued income	-	20,998
	<u>207,104</u>	<u>323,415</u>

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

16. Creditors: Amounts falling due within one year

	2024 £	2023 £
Trade creditors	22,263	51,566
Other taxation and social security	12,073	36,623
Other creditors	16,522	11,851
Accruals and deferred income	112,568	176,878
	<u>163,426</u>	<u>276,918</u>
	2024 £	2023 £
Deferred income at 1 April 2023	151,486	26,563
Resources deferred during the year	88,105	151,486
Amounts released from previous periods	(151,486)	(26,563)
	<u>88,105</u>	<u>151,486</u>

17. Provisions

	Provisions £
At 1 April 2023	59,268
Additions	-
Amounts used	(12,000)
Amounts reversed	-
	<u>47,268</u>

THE CITIZENSHIP FOUNDATION
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

18. Statement of funds

Statement of funds - current year

	Balance at 1 April 2023 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2024 £
Unrestricted funds					
Designated funds					
Technology Fund	<u>13,790</u>	-	-	-	<u>13,790</u>
General funds					
General Fund	<u>443,583</u>	<u>543,989</u>	<u>(683,745)</u>	<u>(41,725)</u>	<u>262,102</u>
Total Unrestricted funds	<u>457,373</u>	<u>543,989</u>	<u>(683,745)</u>	<u>(41,725)</u>	<u>275,892</u>
Restricted funds					
Citizenship Services	-	144,843	(59,884)	-	84,959
Legal Education	14,804	174,500	(224,836)	35,532	-
Social Participation	46,398	2,577	(55,168)	6,193	-
	<u>61,202</u>	<u>321,920</u>	<u>(339,888)</u>	<u>41,725</u>	<u>84,959</u>
Total of funds	<u>518,575</u>	<u>865,909</u>	<u>(1,023,633)</u>	<u>-</u>	<u>360,851</u>

Designated funds are held as follows:

Held 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 and the continuance of the Volunteering programme

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

"Citizenship Services" is core work across the charity such as the resource library and bespoke sponsorship work not limited to legal education or social participation.

THE CITIZENSHIP FOUNDATION
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

18. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 April 2022</i>	<i>Income</i>	<i>Expenditure</i>	<i>Balance at 31 March 2023</i>
	£	£	£	£
Unrestricted funds				
Designated funds				
Technology Fund	<u>13,790</u>	-	-	<u>13,790</u>
General funds				
General Fund	<u>562,988</u>	<u>549,957</u>	<u>(669,362)</u>	<u>443,583</u>
Total Unrestricted funds	<u>576,778</u>	<u>549,957</u>	<u>(669,362)</u>	<u>457,373</u>
Restricted funds				
Citizenship Services	-	-	-	-
Legal Education	14,804	111,000	(111,000)	14,804
Social Participation	38,644	164,360	(156,606)	46,398
	<u>53,448</u>	<u>275,360</u>	<u>(267,606)</u>	<u>61,202</u>
Total of funds	<u>630,226</u>	<u>825,317</u>	<u>(936,968)</u>	<u>518,575</u>

THE CITIZENSHIP FOUNDATION
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

19. Analysis of net assets between funds

Analysis of net assets between funds - current period

	Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £
Tangible fixed assets	-	8,963	8,963
Intangible fixed assets	-	2,223	2,223
Current assets	84,959	475,400	560,359
Creditors due within one year	-	(163,426)	(163,426)
Provisions for liabilities and charges	-	(47,268)	(47,268)
Total			
	<u>84,959</u>	<u>275,892</u>	<u>360,851</u>

Analysis of net assets between funds - prior period

	<i>Restricted funds 2023 £</i>	<i>Unrestricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Tangible fixed assets	-	12,822	12,822
Intangible fixed assets	-	5,556	5,556
Current assets	61,202	775,181	836,383
Creditors due within one year	-	(276,918)	(276,918)
Provisions for liabilities and charges	-	(59,268)	(59,268)
Total			
	<u>61,202</u>	<u>457,373</u>	<u>518,575</u>

THE CITIZENSHIP FOUNDATION
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

20. Reconciliation of net movement in funds to net cash flow from operating activities

	2024 £	2023 £
Net expenditure for the period (as per Statement of Financial Activities)	(157,724)	(111,651)
Adjustments for:		
Depreciation charges	9,635	11,710
Dividends, interests and rents from investments	(4,283)	-
Decrease/(increase) in debtors	116,311	(95,234)
Increase/(decrease) in creditors	(113,492)	147,602
Increase/ (decrease) in provisions	(12,000)	(11,942)
Net cash used in operating activities	<u>(161,553)</u>	<u>(59,515)</u>

21. Analysis of cash and cash equivalents

	2024 £	2023 £
Cash in hand	353,255	512,968
Total cash and cash equivalents	<u>353,255</u>	<u>512,968</u>

22. Analysis of changes in net debt

	At 1 April 2023 £	Cash flows £	At 31 March 2024 £
Cash at bank and in hand	512,968	(159,713)	353,255
	<u>512,968</u>	<u>(159,713)</u>	<u>353,255</u>

THE CITIZENSHIP FOUNDATION

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

23. Operating lease commitments

At 31 March 2024 the Charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2024 £	2023 £
Not later than 1 year	49,036	59,268
Later than 1 year and not later than 5 years	21,265	139,711
	<u>70,301</u>	<u>198,979</u>

24. Related Party Transactions

There were no related party transactions in the year other than those disclosed in Note 12 (2023: none)

25. 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.