



The Citizenship Foundation trading as Young Citizens

**Trustees' Annual Report and Accounts
Year ending 31st March 2025**

Registered charity number: 801360 Registered company number: 2351363

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About Young Citizens

Young Citizens is a UK charity enabling state schools and colleges to deliver active 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 teachers 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 programmes for both primary school and secondary school students across the UK. We focus on supporting state schools, particularly those in areas of low civic participation. Our work helps make essential lessons and projects on democracy, the law, media literacy, economics and community engagement possible in busy school environments.

We specialise in designing learning interventions that bring citizenship to life, connecting young people to institutions, professionals and their communities. This ensures that learning is relevant, real world and impactful. Our programmes include the Mock Trial Competitions, Citizenship Workshops and the Make a Difference Challenge, alongside a trusted library of lesson and assembly plans.

Our approach is rooted in active citizenship. We aim to help young people build knowledge of key issues such as human rights, democracy and media literacy, while also developing critical skills including oracy, resilience, teamwork and respect. We empower children and young people to act locally while thinking nationally and globally.

Introduction from Chair of Trustees and Chief Executive

This year, Young Citizens has continued to develop and adapt in response to the challenges facing our democracy. Thirty-six years since our founding, the need for our work has only become clearer. In a time of political division, low trust and widespread uncertainty, young people need the skills, confidence and opportunities to participate in shaping the world around them. That is what drives us every day.

Our Lighting the Spark strategy, launched in 2023, sets out our vision to make citizenship learning accessible, practical and inspiring. Over the past year, we have refined our focus to ensure we are delivering where we can make the greatest difference.

In 2024–25, our priorities were to:

1. Work exclusively with state schools and colleges
2. Deepen our specialism in active citizenship
3. Build sustained, whole-school partnerships

This focus has allowed us to bring our programmes together into a more connected and impactful offer. Schools are at the heart of this work - helping young people learn about democracy, rights and responsibility through hands-on experiences like the Mock Trials and Make a Difference Challenge. From autumn 2025, these will be delivered through a new, more structured support model that helps schools embed citizenship learning across the whole community.

Our reach continues to be significant. This year, we worked directly with more than 9,000 young people and reached over 250,000 more through our lesson and assembly libraries. Over 1,500 volunteers from law, media, business and politics shared their expertise to bring citizenship learning to life.

Highlights include:

- **The Big Legal Lesson:** 92% of teachers said students gained a stronger understanding of the rule of law.
- **Confidence and skills:** Three in four students felt more able to play an active role in society.
- **Youth voice in policy:** Through the Youth Shadow Curriculum Review, we helped ensure young people's experiences shaped national education policy.
- **Election engagement:** Over 2,000 teachers downloaded our democracy resources during the general election period.

We have also strengthened our organisation - streamlining our structure, improving digital systems and diversifying our income to ensure long-term sustainability.

Looking ahead, our focus is on embedding citizenship learning from primary age, growing our democracy and media literacy work, and reaching more under-served communities. With the continued support of our partners, teachers and volunteers, we are helping to build a more informed, confident and connected generation of young citizens.

Beccy Earnshaw, Interim Chair of the Board of Trustees |

Ashley Hodges, Chief Executive

Our year in numbers

Our Reach in 2024-25

Over 2,500 teachers have downloaded our classroom teaching resources.

250,000+ children and young people benefitted from our classroom resources.

75,000+ children and young people took part in The Big Legal Lesson 2025 in England and Wales.

1,139 students engaged in our immersive Citizenship Workshops.

6,334 students competed in our Mock Trials.

38,000+ children reached through our primary library and youth-led social action.

Impact for children and young people

As a result of young people engaging with our immersive programmes:

92% better understand their rights and responsibilities as citizens.

89% better understand the role government plays in the economy.

84% gain a better understanding of the law and how it applies to their lives.

3 in 4 feel more confident and capable of engaging as active citizens.

3 in 4 have increased confidence in accessing the legal system in the future.

Importantly, **their teachers agree:**

92% report that their students are better able to appreciate and respect other people's points of view.

91% see an improvement in working collaboratively.

83% report that students are more confident in their ability to engage with our legal system to make a more positive contribution to society.

"Young Citizens is the first place I look when faced with a new and tricky topic."

Primary School Teacher

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

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, Young Citizens has developed a distinctive approach to citizenship education that is rooted in real-world relevance, accessibility and impact. Our programmes and resources are designed to raise the quality of citizenship learning and make it more practical and engaging for teachers across a wide range of school contexts.

We believe effective citizenship education must go beyond abstract concepts; it must give young people the chance to experience citizenship in action - to question, participate, and influence the world around them. This journey starts early, when children are forming their values and sense of identity. By helping them understand how society works and how they can play a part in it, we lay the foundations for informed, confident and active participation in secondary school and beyond. This approach is central to building an inclusive, resilient democracy where individuals have the skills and confidence to respond to the challenges of the 21st century.

Every Young Citizens programme is designed to build three essential dimensions of citizenship:

1. Knowledge and Understanding

We provide age-appropriate learning experiences that help children and young people understand their rights and responsibilities, democratic institutions, the justice system,

economic life and key social themes such as sustainability, equality and digital literacy. Our content is flexible, relevant and aligned with national curricula across the UK.

2. **Skills for Participation**

Citizenship must be lived, not just learned. Our programmes enable young people to develop practical civic skills—critical thinking, communication, advocacy, collaboration and decision-making—through both classroom learning and immersive experiences.

3. **Motivation to Act**

Our work fosters the values and dispositions that underpin civic engagement: empathy, belonging, resilience, a sense of responsibility, belief in one's ability to make a difference and a commitment to democratic principles. We aim to cultivate not just informed individuals, but motivated changemakers.

These three elements form the heart of our Theory of Change and guide all our educational design. Together, they reflect our belief that citizenship education should be immersive, inclusive and empowering—preparing young people to shape their communities and strengthen our democracy.

Our strategy

In 2023, we launched our five-year strategy, *Lighting the Spark*, setting out our vision through to 2028. Demand from schools continues to rise as challenges to democracy, social cohesion and institutional trust deepen. The digital age, the cost-of-living crisis and growing social polarisation all shape young people's experiences and sense of belonging. Active citizenship education - encompassing information literacy, democratic understanding and the ability to engage constructively across differences - has a vital role to play in addressing these issues.

Lighting the Spark was developed in response to clear evidence of inequality in access to high-quality citizenship education across the UK. Our strategy sets out four core aims to drive improvement and deliver our mission:

- **Accessible:** Increasing access to citizenship education for under-served groups in state schools and colleges.
- **Connected:** Creating opportunities that connect young people to their communities and to the institutions that shape their lives.
- **Relevant:** Ensuring young people have a voice in shaping and valuing citizenship education.
- **Championed:** Building the case for investment in citizenship education through evidence, convening and advocacy.

In the second year of our strategy, we have refined our focus to deepen our impact where the need and potential benefit are greatest. Our priorities are to:

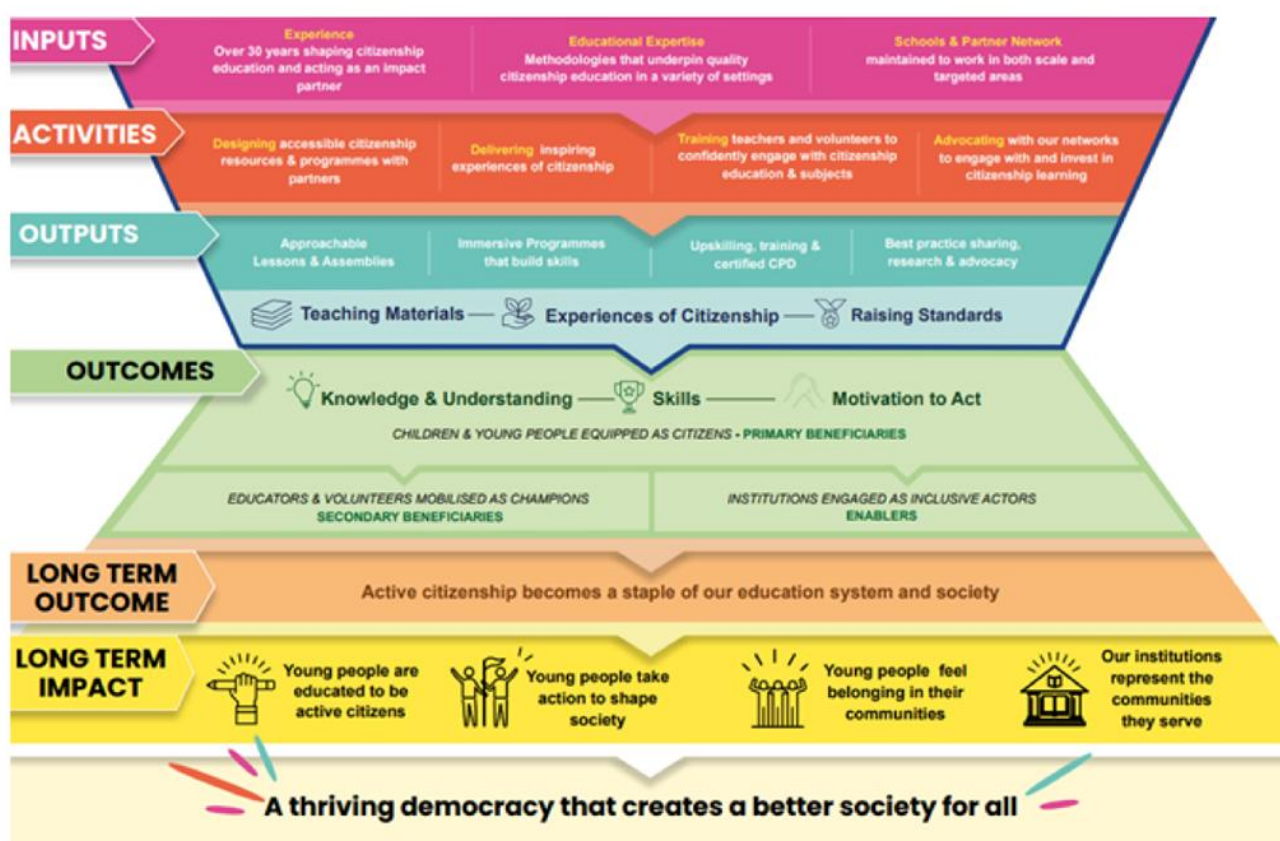
- Anchor our work around our immersive programmes - such as Mock Trials and Citizenship Workshops, that build civic skills and mobilise institutions as active partners in education.
- Embed active citizenship through multi-year engagement with school leaders, helping citizenship learning become a core part of whole-school culture and practice.

- Target state schools serving pupils aged 5-18 in under-resourced areas of lower democratic participation, where our programmes can have the greatest long-term effect.

Our immersive programmes remain the backbone of how we deliver our mission. They bring citizenship to life by connecting young people directly with institutions that shape society—from courts and banks to government and technology sectors—making civic life tangible, relevant and inspiring. We are now entering the next three-year phase, focused on embedding quality and consistency across our work in state schools and colleges.

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.



Activities of the Charity

The charity's services are made up of programmatic areas that allow us to support tens of thousands of teachers 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 2025, the below metrics **on participation represent the 2024-25 academic year.**

Online lesson and assembly library

For 18 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 teachers 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. From lessons on Brexit and Who Decides supporting democratic education, teachers can access age-appropriate interactive lessons on subjects from the economics to media literacy, to sustainability and community values. *Chance to be a Councillor, Getting Heard, Being an Online Citizen, Challenging Stereotypes, and What is Climate Action* are just a few resources of the over 100 resources available.

The charity has these available freely to state schools and colleges (formerly £399) to support further usage for all state schools. This year we have continued to extend the main libraries as well as our special campaigns to see more teachers engage with our services. With over

Our primary school resource library:

- 44,500+ pupils benefitted from the lessons and assemblies
- 991 schools using our lessons this academic year

Our secondary school resource library:

- 210,000+ young people benefitted from the lessons and assemblies
- 1,210 schools using our lessons this year

The Big Legal Lesson 2025

Now in its sixth year, The Big Legal Lesson remains the UK's largest public legal education (PLE) campaign, empowering schools to start a conversation about the law. Since 2020, thousands of teachers have registered to take part, reaching over half a million young people with lessons about the law and their rights.

Sponsored by Mishcon de Reya and supported by The Law Society and Pears Foundation, this year's campaign saw 821 teachers accessing the lesson resources, with 36% of those engaging with Young Citizens resources for the first time. The campaign also mobilised over 160 legal volunteers, helping to raise the profile of public legal education and connect young people with professionals from across the legal sector.

Impact snapshot:

- 96% of teachers would recommend the campaign to colleagues.
- 92% of teachers said learners better understood the rule of law and how it affects their lives.
- 92% of students agreed they should have more opportunities to learn about the law.

- 80% of primary pupils could now describe what the law is and who makes it.
- **“It was nice learning about how the laws worked and the process it goes through to make it an actual law.” – Student**
- **“It gave my children an eye opener in regards to what the law is like in this country, who creates it and how they are affected.” – Teacher**

The campaign continued to reach schools with higher-than-average levels of socio-economic need, with 44% of participating schools having above-average free school meal eligibility. It also saw strong engagement in regions with lower civic strength, including the North East, North West and London.

“I found out that the law is going to be important to me for the rest of my life.”

Primary School Pupil

In 2025-26 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 the momentum around Votes at 16.

Immersive Citizenship Programmes

Youth-led Social Action in Primary Schools

We know the foundations of active citizenship are best laid early. This year, our flagship programme - the Make a Difference Challenge - was at the heart of our evolving primary offer, providing structured, high-impact support for schools seeking to embed social action.

In 2023–24, we prioritised depth over breadth, refining our school engagement model and piloting a cohort-based delivery approach. This allowed us to build the infrastructure needed for long-term, embedded citizenship education, particularly in schools with the greatest need. As a part of our immersive social action work, we reached over 55 schools and 1,800 pupils through:

- The Make a Difference challenge, child-led community project delivered over the academic year engaging pupils to learn about democracy, social justice and issues in their local community
- CPD-certified training in Social Action and SMSC improving practice within their schools
- Our easy-to-access ‘Make a Difference in a Day’ offer, introducing social action.

We also ran the Disney Circle of Life social action award with schools across London, inviting students completing their social action projects to the West End musical The Lion King.

Over 50% of cohort schools had above-average free school meal eligibility, helping us understand how the programme functions in contexts of higher need.

“Middle childhood (ages 4–11) has been identified as a crucial period where children develop political knowledge, empathy, and a sense of community, groundwork for civic and political literacy.” Body et al., Educating for Public Good (2025)

Parkfield Community School: From Conversations to Community Cookbook through the Make a Difference Challenge

Where: Alum Rock, Birmingham, West Midlands

Regional FSM average: 30.9%

School FSM average: 49%

As a new assistant head, Amy Jukes was tasked with leading on and delivering a whole school social action project, engaging pupils from years 3 to 6. Aware of the scale and responsibility, she turned to external support and found the Make a Difference Challenge “aligned perfectly” with her goals.

Amy's access point was our free 'Introduction to Social Action' training which gave her the confidence in our lessons to sign up for the paid Make a Difference Challenge.

“I took part in the free training, which gave me an understanding of the basics. Knowing that further CPD was available reassured me that I would be supported in developing my subject knowledge around the project. The resources provided have been invaluable, they've saved me a significant amount of time, especially given the tight turnaround. With only a week to begin to prepare lessons, I had to work quickly and the materials allowed me to create flipcharts tailored to the year group I've been working with. This has been a foundation for other year groups to adapt and build upon.”

During an assembly, the children voted on which topic they wanted to design their project around, choosing healthy eating. Amy mentions that it is not uncommon for children to bring cold takeaways for their lunch and that the children were also aware of how much litter this created outside the school.

Together they explored what kind of food their bodies needed, identifying other, healthier meal options that were also budget friendly. The project was showcased at a 'Diversity Day' the school ran, where, amongst other activities, the children invited visitors to keep fit on an obstacle course they had constructed. Funds raised went towards the production of the children's very own cookbook featuring their healthy and affordable family recipes, which they will be distributing for free to families in their local community.

Overall, Amy was 'very satisfied' that the programme had supported the school's teaching of PSHE, Citizenship and British Values. In addition, she found that the lesson plans, ready-to-use lessons and guides and one-to-one contact with Young Citizens were the most useful parts.

The Mock Trial Competitions

Since our founding in 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 (15-18-year-olds) and the Magistrates' Court Mock Trials (12-14-year-olds). We offer a range of legal resources and related programmes, such as the Mock Trial Classroom pack, enabling teachers to offer key lessons across the year.

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:

- Over 6,300 students from 408 schools engaged across all Mock Trial programmes
- 64 region and nation heats with young people taking part in courts, universities and online
- Over 1,000 legal volunteers supporting the Mock Trial programmes through their time at competitions and as mentors
- Over a quarter (26%) of participating schools were new to the programme and 34% of these had a higher-than average free school meal rate.

Impact snapshot:

- 92% of young people said they have a better understanding of the legal rights and responsibilities of individuals in society.
- 89% of young people said they have more confidence in thinking through complex issues and legal disputes.
- 94% of teachers said their students have a better understanding of the legal system.
- 93% of teachers said their students have a better understanding of the role, function and operation of the courts.
- **"My participation in the Bar Mock Trial has increased my confidence and helped me to think about how law affects our everyday lives." - Student**
- **"My students have gained a huge amount of knowledge about the legal system, greater interest in legal careers, as well as confidence in themselves." - Teacher**

Cardinal Heenan Catholic High School: Raising Aspirations Through the Bar Mock Trials

 **Where:** Merseyside, Liverpool, North West

 **Regional FSM Average:** 28.9%

 **School FSM Average:** 31%

Conor Duffy, Head of History at Cardinal Heenan Catholic High School in Liverpool, saw the Bar Mock Trials as a powerful opportunity to challenge perceptions and raise aspirations among his students.

"Many of our pupils grew up in two of the three wards with the highest rate of child poverty in England. One in three of our pupils are on the Pupil Premium, well above the national average," he explains. "We often have pupils who have negative perceptions of their own city and suffer from a

misconception that professions such as law are reserved for students from more privileged backgrounds.”

The experience of taking part in the Bar Mock Trials was transformative. “On the day of the Mock Trials, despite all the hard work and preparation, many of our pupils felt very nervous. Some of our students admitted to feeling like imposters amongst the [other] schools. However, this nervousness was soon replaced with an exhilarating recognition of the fact that they deserved to be there.”

Conor describes the programme as “a huge leap forward in our efforts to provide access to these careers in the legal justice system.” He saw it build camaraderie, offer insight into the workings of the court, and develop leadership skills. “It helped our pupils see the potential in themselves and recognise what they are truly capable of.”

Two students, James and Helena (names changed), exemplify the impact. “James was a pupil premium pupil whilst Helena has ‘special learning difficulties’ and suffers from a stammer which makes public speaking challenging. However, in just a few short weeks, both are due to begin reading law at Oxford! In the judge’s feedback he singled James out for praise. This had a profound impact on him. Both pupils confirmed the genuine impact the Bar Mock Trials had on solidifying and motivating their aspirations.”

The Bar Mock Trial Competition National Final 2025

The Bar Mock Trial National Final 2025 took place at the Royal Courts of Justice, bringing together over 430 students from 24 state schools across the UK. The Boswells School from Chelmsford, Essex claimed their first-ever national title after nearly three decades of participation. The Attorney General, Lord Hermer, addressed students, urging them to “come and be brilliant lawyers” and affirming that “law is a career for you”. Lady Justice Thirlwall, Baroness D’Souza, and Barbara Mills KC also attended, celebrating the competition’s role in promoting legal literacy and civic confidence. Students took on roles from barristers to jurors, gaining real-world insight into the justice system. Gabriella, 18, said the experience “confirmed that I want to be a barrister”, while Lily, 17, shared that it “gave me a lot of confidence”. The event continues to be a cornerstone of Young Citizens’ mission to build a fair society through active citizenship.

Read the full report of the day [here](#).

Corporate Volunteering Programme: Citizenship Workshops

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 Citizenship Workshops (formerly: Legal, Economic and Media Experts in Schools), students are given insights 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 to 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:

- A total of 46 student and employee volunteer workshops delivered, reaching nearly 1,200 young people, working through interactive sessions on human rights, media regulation and wider legal topics.
- 390+ employee volunteers from law, banking and consultancy supported delivery, enriching sessions donated their time for in-depth sessions with students.
- Participating schools had an average Free School Meals eligibility rate of 31%, reflecting a strong reach into higher-need communities.
- Nearly a quarter (23%) of workshops were delivered outside London, reaching schools in Glasgow, Sheffield and Manchester with these immersive learning experiences.

Impact snapshot:

- 89% of students said working with a volunteer professional made the session more engaging and informative.
- 84% of students stated taking part in the programme gave them a better understanding of the law and how it applies to their life.
- 100% of teachers stated that taking part in Legal Workshops has helped to raise their students' aspirations.
- 99% of volunteers across our in-person legal programmes (Legal Workshops) would recommend the opportunity to their colleagues.
- **“Deliberating with my group (usually people I don't speak to) as well as our great volunteer who was incredibly friendly, informative, upbeat, and professional.” - Student**
- **“It has had a positive impact - many of the students in the group expressed interest in the legal sector/becoming a lawyer in the future and would otherwise not have access to such opportunities.” - Teacher**
- **“It was really interesting to hear the unique views the students had – and really fulfilling to see their confidence grow over the course of 2 hours.” – Volunteer**
- **“In a world often lacking in reality and goodness, this was real and good.” – Volunteer**

“The session broadened my horizons and made me more motivated to bring about a positive change to our society and environment.”

Secondary School Student

Raising standards and building confident practice

SMSC Quality Mark

The SMSC (Spiritual, Moral, Social and Cultural) framework underpins pupils' personal development in schools and is a key focus for Ofsted. Through the SMSC Quality Mark, we have helped schools strengthen their approach to values, character and citizenship—creating the foundations where active citizenship can flourish.

Over five years, the Quality Mark built a strong network of teachers who became champions of SMSC and advocates for citizenship education in their schools. Following our 2024 service review, we made the strategic decision to pause the programme to focus on embedding immersive citizenship learning across state schools.

The principles of the SMSC framework - benchmarking, reflection and continuous school development - continue to inform our new whole-school engagement model. The online Self-Verification Tool remains available to current subscribers until 2027, and many participating schools are now continuing their journey through our refreshed school-focused programmes.

Lessons from the Quality Mark have shaped our future direction: placing greater emphasis on school-wide culture, professional learning and long-term partnership as essential drivers of sustainable citizenship education.

Teacher training

The charity's activities focus primarily on the direct support of citizenship teaching and learning but building teacher confidence is key to good provision. To strengthen teachers' confidence and capability, we provide a specialised suite of online training opportunities. This includes our CPD-certified social action teacher training, the Make a Difference in a Day resource pack and our online CPD-certified SMSC training. For our immersive programmes (such as the Make a Difference Challenge and the Mock Trial Competitions) teacher training elements are embedded within the overall school offer, ensuring teachers are well-prepared to guide students through these impactful experiences.

These training opportunities are designed to equip and upskill teachers to deliver meaningful, real-world active citizenship experiences in the classroom. 54 new teachers enrolled in our specialist online training to roll out provision and support in their schools. This year also saw the start of development of our new in-depth Civic Lead support, to roll out to a larger scale national network next year.

Championing Citizenship – Evident and Advocacy

A key part of our strategy is developing the charity's ability to shape the sector and practice. This includes strengthening evidence in the sector, engagement of policy makers and visibility of the issues preventing democratic participation and platforming concerns of young people.

Young Citizens focused on three key areas impacted by government changes: the Curriculum and Assessment Review, Votes at 16 legislation and the Rule of Law as a focus linking to social cohesion and justice.

Championing youth voice in education reform

We were proud to serve as a national partner in the [Youth Shadow Curriculum and Assessment Review](#), a youth-led initiative designed to ensure young people's perspectives were meaningfully included in the Government's Curriculum and Assessment Review launched in November 2024. The Youth Shadow Panel, made up of young people and youth organisations, conducted a nationwide consultation to ensure youth voices were meaningfully included in the Government's Curriculum and

Assessment Review. The panel engaged thousands of young people through school assemblies, focus groups, and a national roadshow.

Alongside a coalition of youth organisations, we supported nationwide engagement activities including school assemblies, focus groups, and expert roundtables. We co-hosted the Manchester roundtable on Sustainability and Citizenship, and contributed to a Skills-themed roundtable, helping shape recommendations that reflect young people's lived experiences and aspirations.

The final report presents 14 youth-led recommendations across four key themes, based on thousands of responses and expert roundtables. The report was launched in Parliament and received strong support from MPs, educators and civil society leaders. The recommendations range from embedding life skills and citizenship across education, reforming assessments to support wellbeing, integrating climate and sustainability into learning, and ensuring equity through inclusive content and access for all students.

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.

- We contributed to the Attorney General's Policy Lab on strengthening the rule of law and gave oral evidence to the House of Lords Constitution Committee inquiry into the Rule of Law on the need for quality, empowering PLE for all young people in June, sharing insights from our work with young people and schools.
- Our CEO was appointed Co-Chair of the newly formed PLE Sub-Group on Children and Young People, under the Law Society's main PLE Group. The group brings together key stakeholders including the Attorney General's Office, Bar Council, the Magistrates' Association and the Bingham Centre. Its first meeting in September 2025.
- We also spoke at the Council of Europe's Venice Commission Rule of Law Checklist event at the UK Foreign Office, ensuring improved provision for including young people in improving access and understanding of the Rule of Law in the UK and Europe.

The charity also 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. We continue to advocate for improvements to the school offer, submitting evidence also to the main Curriculum and Assessment Review (CAR) report with input from legal and democracy non-education charities. We also contributed directly to the Electoral Commission's CAR submission. Through the Democracy Network have fed into the Road Map to Votes at 16 paper outlining the role of citizenship education.

We will continue to play a key role in convening and advocating for PLE with leaders, including newly elected government in 2025/26 ensuring the good work of the sector-driven Public Legal Education Commission 10-year vision can continue to be delivered on with the Attorney General.

By sharing our insights, evidence and convening power we advocate for a joined-up approach to citizenship and legal education across the UK, ensuring young people and schools benefit from the investment and solutions.

Developing our Services and Capabilities

This year marked an important midpoint in our five-year Lighting the Spark strategy, a moment to reflect on our most significant contributions to education and youth development and define our direction toward our 40th anniversary in 2029. During this period, with our CEO on maternity leave, the interim Executive Director and senior leadership team led key work to streamline and strengthen our services between December 2023 and July 2024.

Services Review

Together with the Board of Trustees, the senior team conducted a comprehensive review of all programmes, campaigns and services. The aim was to sharpen our focus on lasting school impact, ensuring that more schools can embed citizenship education through a coherent, long-term approach. This involved aligning our three programme strands, deepening school leadership engagement, and reducing one-off activities.

Drawing on feedback from teachers, young people, volunteers and partners, we refined our offer to improve quality and sustainability. This included:

- Phasing out small or outdated projects not aligned with our core mission
- Pausing auxiliary programmes such as SMSC tools until clearer funding and school needs emerge
- Strengthening our three core service areas: digital citizenship resources, immersive experiences, and institutional partnerships that bring real-world learning to life

These updates ensure tailored options for both primary and secondary schools, with future development focused on support for teacher engagement and under-served age groups and communities.

People

In March 2024, we restructured our delivery model to reduce programme silos and create cross-functional teams focused on a unified citizenship offer. This approach improves efficiency, aligns with evolving revenue streams, and enhances our ability to meet school needs. We added new roles in income generation and streamlined management to prioritise delivery capacity.

As an accredited Living Wage Employer, we remain committed to fair pay, flexible working, apprenticeships and diverse role configurations - contributing to higher staff satisfaction and a stronger, more sustainable workforce.

Operations and Systems

We continued to strengthen our operational foundations through investment in CRM and finance systems, improving data insight, efficiency and reporting. These upgrades are enabling smarter decision-making and greater impact across our national delivery.

Fundraising

Donors, Sponsors and Grant Providers

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 £314,000 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.

As a part of our income generation, we are also grateful to have corporate partners that fund the delivery of unique citizenship-based workshops. We were delighted to see a continued popularity in these workshops; however, this income has dropped overall in this period as a few key partners restructured their corporate volunteering offers. The charity is developing its fundraising programme for next year to allow for increased sponsorship routes alongside developing democracy and place-based targeted work to ensure sustainable funding is secured.

Fundraising Practice

We are registered with the Fundraising Regulator and fully adhere to its Code of Fundraising Practice, guided by the principles of being open, honest, respectful and legal. We communicate transparently about how funds are used and never exaggerate our needs.

Young Citizens is committed to ethical fundraising and does not use pressure tactics or intrusive methods. We respect public preferences, comply with all data protection laws and ensure that all communications are clear, lawful and considerate.

We do not currently fundraise from the public, nor do we use internal or external fundraising agencies for telephone or face-to-face campaigns. Our safeguarding leads oversee all marketing activity to ensure it is appropriate, non-intrusive and easy to opt out of.

We are pleased to report that we received no fundraising complaints during the year.

How We Work

Safeguarding

Young Citizens is committed to the highest safeguarding standards. The Board has agreed a comprehensive Safeguarding Policy which is reviewed annually. All employees must sign to confirm that they have read and understood the policy and are required to attend annual safeguarding.

As part of our annual review of the Adult Safeguarding and Risk Management policies with third-party suppliers, we've strengthened measures for potential risks and clarified responsibilities. The charity's Executive Team includes a Designated Safeguarding Lead, supported by a Deputy and a Trustee Safeguarding Lead, who together oversee all safeguarding matters.

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. 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.

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.

Looking Forward: 2025-26

As we move into the next year of our five-year strategy, Lighting the Spark, our focus remains on strengthening the quality, reach and sustainability of our work with schools. Building on the progress of the past year - including the introduction of a new function team structure, improved data systems and deeper engagement with teachers - we are continuing to refine our approach to ensure that citizenship education is embedded meaningfully across school communities. Next year we will capitalise on where we have identified strengths and unique gaps that can help us create more impact over time:

- Improving our most-loved Secondary School experiences through continued growth in our partnerships that harness institutional and community expertise and demystify democratic issues
- Invest in supporting school practice by working with our schools to more broadly embed active citizenship, starting in Primary Schools
- Convene policy leaders and sector partners on the major issues facing young people including social cohesion and Votes at 16

A key priority for the year ahead is the continued development of our cohesive primary school offer. This structured model supports schools to deliver immersive civic learning experiences, build teacher confidence, and strengthen connections with their communities. We are working with a growing cohort of schools to test and scale this approach, with the aim of making active citizenship a consistent part of every child's education.

Alongside this, we are taking steps to build greater sustainability into our delivery and funding models. This includes refining our school offer, exploring new partnerships, and developing a more balanced approach to programme funding that supports long-term impact.

We will also continue to engage with policymakers and sector partners to champion the role of citizenship education in preparing young people for life beyond school. This includes contributing to national conversations on curriculum and assessment and Votes at 16 and working with government stakeholders to inform future policy and practice.

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 11 March 2025.

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 47.

The principal place of business and professional advisors of the Charity is also set out on Page 47.

Board of Trustees

The governing body of the charity is the Board of Trustees, the members of which are listed on Page 47. 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 resignation of more trustees than usual due to two factors: term extensions post-pandemic coming to an end, alongside a 2024 Governance Review.

The review resulted in recommendations to strengthen governance including meetings permitted to be conducted by electronic means, flexibility around trustee appointments and temporary suspension of committees' operations. Overall, the aim was to improve the effectiveness of charity governance whilst making it more proportionate for the size of the organisation. New Articles of Association were approved

Following this work in March 2025, a new Articles of Association was prepared and passed through a special motion now serving as our governing document.

In place of committee structures the full board has committed to monthly meetings alongside quarterly meetings to review decisions and progress, with a fuller review of ongoing governance structure for early 2026. As well as its regular Board meetings, the Board of Trustees annually holds an away-day to focus on horizon-scanning and review of its strategy.

In June 2025 - after the timing of this report - the Chair of the Board, Ashley Wheaton stepped down, which saw the board appoint existing trustee Rebecca Earnshaw as Interim Chair, this appointment was made permanent in October.

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 board conducts 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.

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 Management Team to implement policies and procedures. For part of the 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 associated with each area.

In accordance with our Financial Standing Orders, the charity's risk register is reviewed annually to ensure it remains current and relevant. We use a rating system to indicate the level of risk before and after mitigation, supported by a 1–5 scoring matrix assessing both the probability and impact of each risk.

In the opinion of the trustees, Young Citizens has a robust risk management system in place and has allocated sufficient resources to reduce identified risks to a level acceptable for the charity's day-to-day operations. The Senior Management Team regularly monitors the risk register, ensuring that mitigation actions are being implemented and that emerging risks are promptly identified and assessed. This is reported quarterly in the CEO's report to the board. The ongoing impact of the economic landscape has been to increase both the probability and impact of many risks, especially those concerning charity finances such as the cost-of-living crisis. The board will continue to work proactively with the leadership team to address these risks and wider risks that may develop in the changeable economy and political landscape.

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 in March 2025 to ensure the reserves policy is fit for the future given the charity's current and forecasted level of activity.

As a result of this review, the Trustees have agreed a revised policy that would ensure the safeguarding of charitable commitments and the funding of operational expenditure. This policy would also ensure adequate working capital and financial resilience for the charity, whilst addressing a proportional size of the organisation which changed in year. In order to meet the objectives of this policy, the Trustees agree that the charity should aim for free reserves of £275,000. Free reserves, calculated as unrestricted funds less designated funds, stand at £287,387 at the year-ended 31 March 2025. At 31 March 2024 they stood at £275,892.

Review of the Year

The charity shifted its financial focus to sustainability and streamlined services after two consecutive years of investing in infrastructure and delivery. In addition, as indicated in the Fundraising section, due to the economic landscape including addressing cost of living, inflation and changes in partner's ability to fund new projects, we saw an in-year decrease in income. This will also be due to rolling down one of our paid-for programmes, which reduced income. However, this year also coincided with reducing our expenditure base to focus on core-mission projects.

Total income for the year to 31 March 2025 amounted to £715,172 compared to £865,909 recorded for the year to 31 March 2024, an overall decrease of 17%.

Total expenditure for the year to 31 March 2025 amounted to £747,664 compared to £1,023,633 recorded for the year to 31 March 2024. This was a decrease of 27% in expenditure, directly attributable to the streamlining of operational costs to improve sustainability and protect priority work within the charity.

Restricted funds decreased by £43,987 from £84,959 at 31 March 2024 to £40,972 at 31 March 2025 while unrestricted funds increased by £11,495, from £275,892 at 31 March 2024 to £287,387 at 31 March 2025, as a result of planned operational expenditure cuts. The Charity recorded a net deficit income position of £32,492 vs a budgeted deficit of £64,357, that is a favourable variance of £31,865 or 50%. To ensure healthy reserves and a sustainable model this has seen the Board agree a 2025-26 budget that rebuilds free reserves and establish plans to increase income through its strongest programme areas.

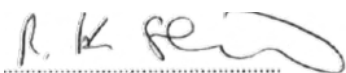
Future plans and going concern

Trustees anticipate that the year ending March 2026 will give rise to a surplus net position and a positive unrestricted reserves position, steps are being taken 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:



Rebecca Earnshaw

Interim Chair of Trustees

Date: 25 November 2025

THE CITIZENSHIP FOUNDATION
(A company limited by guarantee)

**INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 MARCH 2025**

Independent Examiner's Report

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 2025.

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.

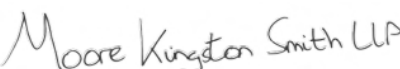
Independent examiner's statement

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.

Signed:  Dated: 15 December 2025

Adam Fullerton FCA
Moore Kingston Smith LLP
6th Floor, 9 Appold Street, London, EC2A 2AP

Statement of Financial Activities

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 MARCH 2025

	Note	Restricted funds 2025 £	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income from:					
Donations and legacies	4	224,000	106,192	330,192	357,372
Charitable activities	5	-	381,252	381,252	504,254
Investments	6	-	3,728	3,728	4,283
Total income		224,000	491,172	715,172	865,909
Expenditure on:					
Raising funds		-	52,744	52,744	63,937
Charitable activities	7	267,987	426,933	694,920	959,696
Total expenditure		267,987	479,677	747,664	1,023,633
Net expenditure		(43,987)	11,495	(32,492)	(157,724)
Transfers between funds		-	-	-	-
Net movement in funds		(43,987)	11,495	(32,492)	(157,724)
Reconciliation of funds:					
Total funds brought forward		84,959	275,892	360,851	518,575
Net movement in funds		(43,987)	11,495	(32,492)	(157,724)
Total funds carried forward		40,972	287,387	328,359	360,851

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

The notes on pages 30 to 47 form part of these financial statements.

THE CITIZENSHIP FOUNDATION

(A company limited by guarantee)

REGISTERED NUMBER: 2351363

Balance Sheet

AS AT 31 MARCH 2025

	Note	2025 £	2024 £
Fixed assets			
Intangible assets	13	-	2,223
Tangible assets	14	3,193	8,963
		<u>3,193</u>	<u>11,186</u>
Current assets			
Debtors	15	47,876	207,104
Cash at bank and in hand		370,321	353,255
		<u>418,197</u>	<u>560,359</u>
Creditors: amounts falling due within one year	16	(66,973)	(163,426)
Net current assets		<u>351,224</u>	<u>396,933</u>
Total assets less current liabilities		<u>354,417</u>	<u>408,119</u>
Provisions for liabilities	17	(26,058)	(47,268)
Net assets excluding pension asset		<u>328,359</u>	<u>360,851</u>
Total net assets		<u><u>328,359</u></u>	<u><u>360,851</u></u>
Charity funds			
Restricted funds	18	40,972	84,959
Unrestricted funds	18	287,387	275,892
Total funds		<u><u>328,359</u></u>	<u><u>360,851</u></u>

THE CITIZENSHIP FOUNDATION

(A company limited by guarantee)

BALANCE SHEET (CONTINUED)
AS AT 31 MARCH 2025

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:



Rebecca Earnshaw

Interim Chair of Trustees

Date: 25 November 2025

The notes on pages 30 to 47 form part of these financial statements.

THE CITIZENSHIP FOUNDATION

(A company limited by guarantee)

Statement of Cash Flows

FOR THE YEAR ENDED 31 MARCH 2025

	Note	2025 £	2024 £
Cash flows from operating activities			
Net cash used in operating activities	20	13,338	(161,553)
Cash flows from investing activities			
Interest		3,728	4,283
Purchase of tangible fixed assets		-	(2,443)
Net cash provided by/(used in) investing activities		3,728	1,840
Cash flows from financing activities			
Net cash provided by financing activities		-	-
Change in cash and cash equivalents in the year		17,066	(159,713)
Cash and cash equivalents at the beginning of the year		353,255	512,968
Cash and cash equivalents at the end of the year		370,321	353,255

The notes on pages 30 to 47 form part of these financial statements

Notes to the financial statements

FOR THE YEAR ENDED 31 MARCH 2025

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 1 Paternoster Lane, St. Paul's, London, EC4M 7BQ.

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), the Charities Act 2011 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 2025

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 2025

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 2025

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
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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

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

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 cost

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 2025

4. Income from donations and legacies

	Restricted funds 2025 £	Unrestricted funds 2025 £	Total funds 2025 £
Donations	-	16,192	16,192
Grants	224,000	90,000	314,000
	<u>224,000</u>	<u>106,192</u>	<u>330,192</u>
	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>

THE CITIZENSHIP FOUNDATION
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

5. Income from charitable activities

	Unrestricted funds 2025 £	Total funds 2025 £
Citizenship Services	961	961
Legal Education	255,665	255,665
Social Participation	124,626	124,626
	<u>381,252</u>	<u>381,252</u>
	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>

6. Investment income

	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Interest	<u>3,728</u>	<u>3,728</u>	<u>4,283</u>

THE CITIZENSHIP FOUNDATION
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

7. Analysis of expenditure on charitable activities

Summary by fund type

	Restricted funds 2025 £	Unrestricted funds 2025 £	Total 2025 £
Citizenship Services	112,109	45,767	157,876
Legal Education	101,500	226,103	327,603
Social Participation	25,000	184,441	209,441
	<u>238,609</u>	<u>456,311</u>	<u>694,920</u>

	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>

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

8. Analysis of expenditure by activities

	Activities undertaken directly 2025 £	Support costs 2025 £	Total funds 2025 £
Citizenship Services	60,371	97,505	157,876
Legal Education	208,768	118,835	327,603
Social Participation	120,671	88,770	209,441
	<u>389,810</u>	<u>305,110</u>	<u>694,920</u>

	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>

9. Independent examiner's remuneration

	2025 £	2024 £
Fees payable to the Charity's independent examiner for the independent examination of the Charity's annual accounts	<u>5,700</u>	<u>4,125</u>

THE CITIZENSHIP FOUNDATION
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

10. Staff costs

	2025 £	2024 £
Wages and salaries	491,404	655,868
Social security costs	41,012	56,895
Contribution to defined contribution pension schemes	34,812	46,006
	<u>567,228</u>	<u>758,769</u>

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

	2025 No.	2024 No.
Charitable activities	12	21
Support services	3	2
	<u>15</u>	<u>20</u>

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

	2024 No.	2023 No.
In the band £60,001 - £70,000	1	1

The total amount of employee benefits received by key management personnel during the year was £73,044 (2024 - £242,174). The Charity considers its key management personnel in 2025 to comprise:

- The Chief Executive Officer

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 £34,812 (2024 - £46,006).

Contributions totalling £Nil (2024: £7,711) were payable to the fund at the balance sheet date and are included in creditors.

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

12. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2024 £-NIL-).

During the year ended 31 March 2025, expenses totalling £nil were reimbursed or paid directly to 0 Trustees (2024 £169 to 3 Trustee-s).

13. Intangible assets

	Website £
Cost	
At 1 April 2024	62,116
At 31 March 2025	62,116
Amortisation	
At 1 April 2024	59,893
Charge for the year	2,223
At 31 March 2025	62,116
Net book value	
At 31 March 2025	-
At 31 March 2024	2,223

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

14. Tangible fixed assets

	Fixtures and fittings £	Office equipment £	Total £
Cost or valuation			
At 1 April 2024	20,600	34,643	55,243
Additions	-	-	-
At 31 March 2025	<u>20,600</u>	<u>34,643</u>	<u>55,243</u>
Depreciation			
At 1 April 2024	20,600	25,680	46,280
Charge for the year	-	5,770	5,770
At 31 March 2025	<u>20,600</u>	<u>31,450</u>	<u>52,050</u>
Net book value			
At 31 March 2025	<u>-</u>	<u>3,193</u>	<u>3,193</u>
At 31 March 2024	<u>-</u>	<u>8,963</u>	<u>8,963</u>

15. Debtors

	2025 £	2024 £
Due within one year		
Trade debtors	34,268	187,992
Other debtors	12,124	19,112
Prepayments and accrued income	1,484	-
	<u>47,876</u>	<u>207,104</u>

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

16. Creditors: Amounts falling due within one year

	2025 £	2024 £
Trade creditors	8,048	22,263
Other taxation and social security <i>(Includes Paye, insurance and VAT)</i>	32,906	12,073
Other creditors	-	16,522
Accruals and deferred income	26,019	112,568
	<u>66,973</u>	<u>163,426</u>

	2025 £	2024 £
Deferred income at 1 April 2024	88,105	151,486
Resources deferred during the year	13,000	88,105
Amounts released from previous periods	(88,105)	(151,486)
	<u>13,000</u>	<u>88,105</u>

17. Provisions

	Provisions £
At 1 April 2024	47,268
Additions	-
Amounts used	(21,210)
Amounts reversed	-
	<u>26,058</u>

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

18. Statement of funds

Statement of funds - current year

	Balance at 1 April 2024 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2025 £
Unrestricted funds					
Designated funds					
Technology Fund	<u>13,790</u>	<u>-</u>	<u>-</u>	<u>(13,790)</u>	<u>-</u>
General funds					
General Fund	<u>262,102</u>	<u>491,172</u>	<u>(479,677)</u>	<u>13,790</u>	<u>287,387</u>
Total Unrestricted funds	<u>275,892</u>	<u>491,172</u>	<u>(479,677)</u>	<u>-</u>	<u>287,387</u>
Restricted funds					
Citizenship Services	84,959	97,500	(112,109)	(29,408)	40,972
Legal Education	-	101,500	(101,500)	-	-
Social Participation	-	25,000	(25,000)	-	-
	<u>84,959</u>	<u>224,000</u>	<u>(267,987)</u>	<u>-</u>	<u>40,972</u>
Total of funds	<u><u>360,851</u></u>	<u><u>715,172</u></u>	<u><u>(747,664)</u></u>	<u><u>(29,408)</u></u>	<u><u>328,359</u></u>

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.

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

18. Statement of funds (continued)

18. Statement of funds

Statement of funds - Prior 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>-</u>	<u>-</u>	<u>-</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>

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

19. Analysis of net assets between funds

Analysis of net assets between funds - current period

	Restricted funds 2025 £	Unrestricted funds 2025 £	Total funds 2025 £
Tangible fixed assets	-	3,193	3,193
Intangible fixed assets	-	-	-
Current assets	40,972	377,225	418,197
Creditors due within one year	-	(66,973)	(66,973)
Provisions for liabilities and charges	-	(26,058)	(26,058)
Total			
	<u>40,972</u>	<u>287,387</u>	<u>328,359</u>

Analysis of net assets between funds - prior 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>

THE CITIZENSHIP FOUNDATION
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

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

	2025 £	2024 £
Net expenditure for the period (as per Statement of Financial Activities)	(32,492)	(157,724)
Adjustments for:		
Depreciation charges	7,993	9,635
Dividends, interests and rents from investments	(3,728)	(4,283)
Decrease/(increase) in debtors	159,228	116,311
Increase/(decrease) in creditors	(96,453)	(113,492)
Increase/ (decrease) in provisions	(21,210)	(12,000)
Net cash used in operating activities	<u>13,338</u>	<u>(161,553)</u>

21. Analysis of cash and cash equivalents

	2025 £	2024 £
Cash in hand	370,321	353,255
Total cash and cash equivalents	<u>370,321</u>	<u>353,255</u>

22. Analysis of changes in net debt

	At 1 April 2024 £	Cash flows £	At 31 March 2025 £
Cash at bank and in hand	353,255	17,066	370,321
	<u>353,255</u>	<u>17,066</u>	<u>370,321</u>

THE CITIZENSHIP FOUNDATION

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

23. Operating lease commitments

At 31 March 2025 the Charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2025 £	2024 £
Not later than 1 year	21,266	49,036
Later than 1 year and not later than 5 years	250	21,265
	<u>21,516</u>	<u>70,301</u>

24. Related Party Transactions

There were no related party transactions in the year other than those disclosed in Note 12 (2024: 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.

Trustees, President, Ambassadors and Advisors

Trustees	Ashley Wheaton, Chair (Resigned 24 June 2025) Rebecca Earnshaw, Interim Chair (Appointed 24 June 2025) Anushka Chakravarty, Vice Chair (Resigned 18 September 2025) Matt Lambert, Co-Vice Chair (Resigned 11 March 2025) Orla McKeon-Carter, Treasurer Jacquie Ayre (Resigned 1 October 2024) Shahban Aziz (Resigned 11 March 2025) Jed Cinnamon (Resigned 18 September 2025) Samuel Currie (Resigned 20 August 2025) Niall Hunt Alison Kennell Zahra Seyyad (Resigned 11 March 2025) Emma Wilson
Company registered number	2351363
Charity registered number	801360
Registered office	1 Paternoster Lane, St. Paul's, London, EC4M 7BQ
Chief executive officer	Ashley Hodges Sherine Krause (Interim Executive Director in lieu of CEO, December 2023 to August 2024)
Founder	Lord Andrew Phillips OBE
President	The Rt Hon Baroness D'Souza CMG
Ambassadors	The Right Honourable Sir Brian Leveson The Honourable Lady Rae His Honour Judge Christopher Kinch, QC Michael Maclay Jack Felvus
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	Adam Fullerton (FCA) Moore Kingston Smith LLP 6th Floor, 9 Appold Street, London, EC2A 2AP

Thank you to our Funders and Supporters

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:

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- Western Circuit of the Bar