



# **ANNUAL REPORT 2024**

Annual Report and  
Financial Statements  
31 March 2024

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# INTRODUCTION

## FROM OUR CHAIR



Over this last year significant momentum was managed and built. Real organisational change was embedded to enable the charity to deliver justice, stronger institutions and the development of leaders across England and Wales within a strong theme-region framework. Existing work adapted and expanded exemplified by Communities for Ukraine builds on the foundations of our work in community sponsorship. Huge steps forward were taken in the challenging work of developing changes in culture securing greater solidarity and collaboration across the breadth of the charity. A sophisticated organising strategy was developed to build power to help secure justice and relationships into the future and towards the 2024 General Election period. This included significant local listening, national delegates assemblies and a strong campaign for voter registration. At the same time the Trustee Board welcomed new trustees with skills and experience to support the future direction of the charity.

The strength and future of Citizens UK is built on the remarkable foundations of leaders, organisers, and trustees, led for many years by founder Neil Jameson who died unexpectedly this year. As we look to the future, we have been mindful of those whose work laid our foundations and remember them with gratitude.

I am confident in our future because we have creative, committed, and attentive staff and organisers who both steward and inspire leaders across the country. I am certain that our strong strategic planning, robust financial management, strong partnerships, and diligent governance will continue to provide the strength and underpinning of the justice we will win together, and the changes we will make.

**Revd Canon Karen Rooms**  
**Chair of Trustees**

# INTRODUCTION

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## FROM OUR EXECUTIVE DIRECTOR



One important theme of the last year is how we best combine deep neighbourhood organising with powerful regional and national campaigns. As an example, it was local listening in St Thomas More Catholic High School in Tyne & Wear back in 2017 that gave rise to our campaign for trained counsellors in every school to support young people's mental health. From changes made in the school grew a successful regional campaign in the North East, which then spread across the Citizens network of Chapters such as Birmingham and Brighton, and developed into a UK campaign as part of our Citizens Manifesto. Together we persuaded the new Government to make this a Manifesto pledge and a priority for investment.

The commitments to fund local pilots we won and are now involved within Brighton and the North East will help demonstrate how Citizens UK can be a key partner for this Government as they seek to deliver policies that really work in people's lives. There's still more to do to make sure this policy lives up to our campaign aims, and we know that it is a combination of local organising in schools and communities, together with a sophisticated national campaign strategy that will make it happen. This is one of many such stories, some of which are lifted out in the rest of this report, in line with our intention to improve the connection between our local, regional and national work.

This last year involved thousands of everyday people across our network using the opportunity of elections to put forward local priorities. We organised Citizens UK Assemblies around the Mayoral and Police, Crime Commissioner elections and in West Yorkshire, the South-West, London, North-East, Greater Manchester and the West Midlands. Together, we secured nearly one hundred pledges from now elected Mayors, on issues ranging from affordable housing, to Living Wage & Living Hours, to public transport. It was inspirational to see the huge efforts go into our Voter Registration work, encouraging and equipping over one million people to vote. Through all the listening, the events, the amazing range of campaigns and the voter registration, is the chance to invigorate our democratic culture and to develop ordinary citizens' sense of their own power, particularly those whose voices are seldom heard.

**Matthew Bolton**  
**Executive Director**



# MISSION AND STRATEGIC AIMS

Citizens UK is the UK's biggest, most diverse, and most effective people-powered alliance. We're here to overcome injustice, bringing together everyday people and local organisations to build a better, fairer society.

## **MISSION:**

Our mission is to build people's power to lead change for the common good in their community and country, and to strengthen the institutions of civil society.

## **STRATEGIC AIMS:**

We have three strategic aims which all parts of our organisation contribute to:

### **DEVELOP LEADERS**

We identify people with the appetite or potential to lead change and provide them with opportunities and support to become more powerful and effective. These people might be experiencing injustice themselves; they may be a community leader from a civic institution, or they might come from the public or private sector. Our contribution to

their development may be about the growth of confidence and skills; offering them new experiences of public action and innovative partnerships; or broadening their self-interest to include additional issues and relationships.

### **STRENGTHEN INSTITUTIONS**

We support institutions to grow and become more effective at making change together. Our primary purpose with this aim is to strengthen societal institutions to achieve a better balance of power between civil society, the market, and the state. Most of the institutions we work with are civic, for example schools and faith institutions, but we also engage with the private and public sectors to develop allies who can help deliver our mission.

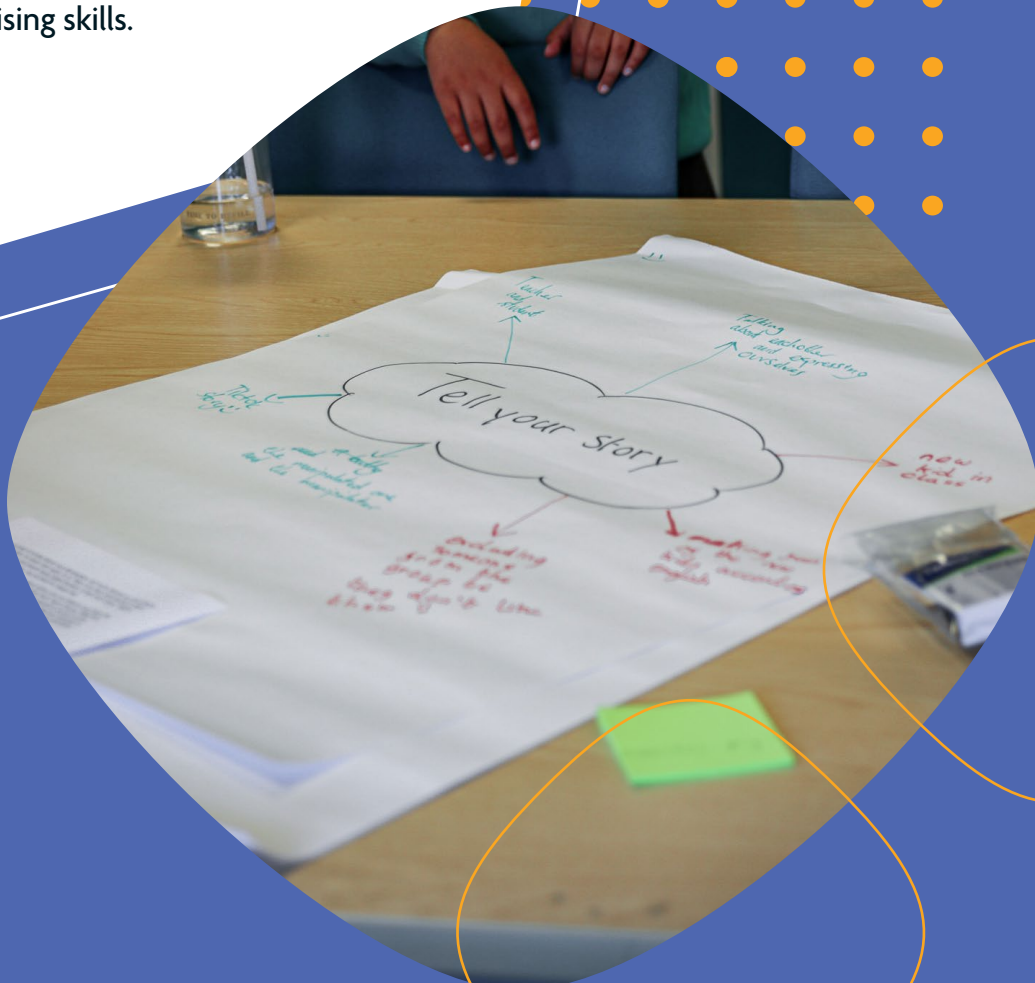
### **MAKE CHANGE**

We're working together to make change on the issues that matter, from campaigning for zebra crossings on dangerous roads, to reforming the immigration system, to the Living Wage campaign. We're shifting the balance of power, helping people come together across their differences, find common ground and win change.



## DEVELOPING LEADERS

We know everyday people have the ability to shape the world around them. Together, we put the power back into people's hands to hold those responsible to account. Developing people to be more effective community leaders is a vital part of Citizens UK's mission – and our training is key to making sure more and more people have access to community organising skills.





# BREAKING BARRIERS: THERESA'S STORY

Theresa arrived in the UK from Nigeria with a No Recourse to Public Funds (NRPF) condition attached to her visa. Being a mother to two children, this placed a high emotional and financial strain on her family during a cost-of-living crisis.

Upon completing her studies, Theresa encountered numerous barriers in her job search. Many employers dismissed her applications due to her immigration status, which left her feeling her skills and potential were being overlooked. At one point, she had to travel from Wolverhampton to Wales for work as a care worker, one of the few jobs she could find while leaving her children in the care of trusted friends. This experience was painful and unfair, but it revealed her deep resilience and commitment to her family.

Throughout these struggles, Theresa found immense support from her church, St Chad & St. Mark in Wolverhampton. With their encouragement, Theresa began to see a path

forward for herself in the UK despite the systemic challenges she faced. Recognising her potential, community organising within her church has been instrumental in developing her leadership skills. She is actively involved in community work, including teaching English to migrants and helping to lead initiatives aimed at building more strong and inclusive communities.

Theresa is now preparing for a future in church ministry. Theresa's journey is a testament to the power of community support, faith, and personal resilience. Through her struggles, she has emerged as a leader, using her experiences to uplift others in similar circumstances, and build a beloved community rooted in peace, equality, and justice, inspired by the vision of Rev. Dr. Martin Luther King Jr. With the support of Citizens UK and her church, she continues to develop as a leader, committed to advocating for a fairer society and empowering others along the way.





## **STRENGTHEN INSTITUTIONS**

We bring together everyday people and local organisations to build a better, fairer society. While most organisations are drawn to Citizens UK by our social justice wins and leadership training, those that stay for the long-term are the ones that work out how their institution's membership helps them to better live out their own vision and mission.



# **BUILDING POWER ACROSS STUDENTS' UNIONS**

As part of our mission to build stronger, deeper links in Higher Education there is a growing stream of work focused specifically on what this means for Students' Unions.

Over two days in summer 2023, 45 staff and officers from 13 Students' Unions met at Aston University to train in Citizens UK methods and plan what it means to put them into practice.

The training included how to build relationships internally and externally to have a greater impact for students and to make us all more powerful and effective and what it means for Student Unions to take public action and play a role in civic life.

A growing number of Students' Unions are working with us as member organisations, or on mutually agreed projects to bring Community Organising principles to their organisation.

After attending the Citizens UK Community Change Conference, I felt powerful. I now feel I have the tools and confidence to make long lasting and impactful change for the Reading Students' Union and the wider community.

**Sophie Jordan**  
Education Officer  
Reading Students' Union



# ORGANISING ACROSS DIFFERENCE: A RESEARCH ACTION

As part of the *Growing in Depth & Sustainability* project, Citizens UK engaged Professor Amanda Tattersall to undertake a research-action throughout 2023/24 to develop and analyse strategies to strengthen community organising's ability to find common ground across difference.

The project took as its starting point the rise in political polarisation and division that we see across the world, acknowledged that it conflicts with the notion of broad-based community organising and looked at tools that could be used to encourage us to relate across differences to achieve those aims.

Amanda worked with organisers across Citizens UK Chapters to understand the core attributes of a relational experience, unpack the experience, and analyse what made it successful. Organisers in five other locations designed and defined their own relational experiments, learning from the work in Southend as they progressed. Conducting events and using other relational tools in Leeds, Milton Keynes, Bristol, Cambridge and Brighton provided Amanda with evidence of its versatility and use throughout the cycle of the *Five Steps to Social Change*. That is, it can be used to organise, to listen, to plan and to act. It can be used to build connections between institutions and leaders; to help build a Citizens UK Chapter; or as a tool to test policy ideas at an Accountability Assembly.

Amanda produced a series of videos, written materials and planning resources that take the user on a step-by-step process of organising a relational experiment - from initial idea to hosting to evaluation of the event. It has been designed as a stand-alone module for leaders to use and is also part of Citizens UK's training course in Community Leadership.

The change that comes from a relational experiment might be small, for instance it could be a change in belief that leads someone to see another person or place differently. But, when the experience is connected to the power and purpose of a broad-based community organisation, it has the potential to also lead people to take part in the transformation of their community.

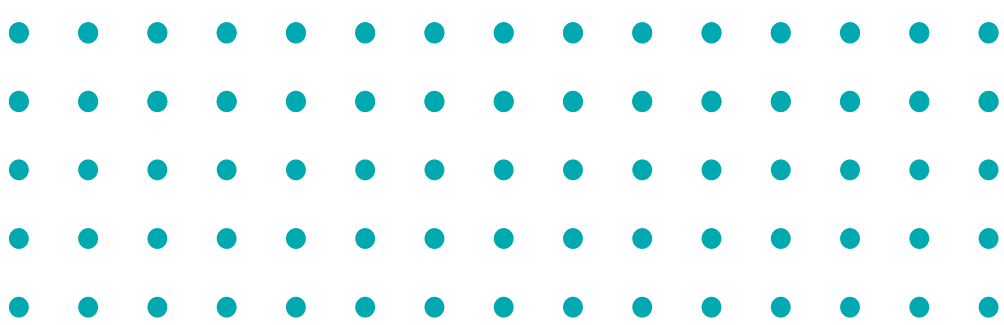


## **MAKE CHANGE**

Across the Citizens network, there are hundreds of local projects with community leaders working together to make change on the issues that matter; from campaigning for zebra crossings on dangerous roads, to reforming the immigration system, to the Living Wage campaign. Our work is powered by the people in our membership and it is their experiences that set our priorities.







# CHANGE WON FOR TENS OF THOUSANDS OF WORKERS



The Living Wage Foundation accredited 2,800 organisations in 2023/24, resulting in pay rises for an additional 56,000 low-paid workers at a time when costs remain significantly high. This has resulted in the Foundation recently hitting the major milestone of 15,000 accredited Living Wage Employers across the UK (achieved just after April 2024) – one in nine workers in the UK now works for a Living Wage Employer. This has put over £3 billion back into the pockets of low-paid workers since the campaign began.

The Living Hours campaign has grown at pace, reaching over 150 accredited Living Hours employers who are now providing stable and predictable contracts. The newer Living Pension benchmark also hit its first milestone of 50 accredited Living Pension Employers.

Working across Citizens UK, in preparation for the General Election we brought together civil society, employers and workers to develop national and regional Living Wage and Living Hours policy asks focusing on Health and Social Care, secure work and procurement. This resulted in commitments from the Mayor of London to Make London a Living Hours City, continuing the impact of the cross-organisational Making London

a Living Wage City campaign, as well as commitments from London, West Midlands, Greater Manchester, and North East regional mayors to ‘make a joint call with other regional mayors to the UK government that they provide sufficient funding to ensure all social care workers in England are paid at least the real Living Wage’. Our place-based model to develop city-wide Living Wage and Living Hours campaigns has continued to grow, and this year included new Living Wage Places in the Northeast, with the recognition of a ‘Making Newcastle a Living Wage City’ Action Group.

We’ve continued to take a sectoral focus to secure wins in health, social care and hospitality, with an additional 186 health and social care Living Wage Employers accredited, resulting in 6,608 uplifts to ensure our impact is felt where it’s needed most. We also launched a creative and cultural Action Strand this year. Over the course of the year, an additional 193 creative and cultural sector employers were accredited, and 928 more workers received a Living wage in this sector.

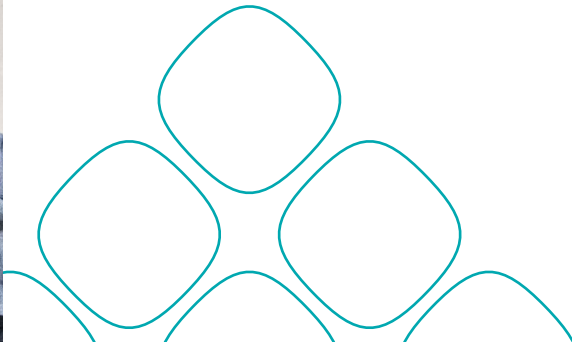




**GLOBAL LIVING WAGE**

The Living Wage Foundation is helping to lead the global Living Wage movement. We now have two Global Affiliate Partners in the US and New Zealand. This year, we supported the establishment of the Living Wage Philippines

campaign and we are a founding member of the WageMap collaboration which is seeking to create a reference standard for the calculation of living wage rates globally.





# PARENT ACTION: MATERNITY MATES AND SAHAR'S STORY

In response to the black maternity scandal, parents with traumatic and difficult experiences formed the Black Maternal Voices (BMV) group at Parent Action. The group is a safe space to talk, support each other and take action. Very early on and despite their own challenges, BMV members wanted to be trained so they could support others at the highest risk of death and trauma to improve their outcomes. This led to a pilot in partnership with Sister Circle to bring their Maternity Mates programme to Southwark. Becoming a Maternity Mate is about supporting other women in the community so they don't have to face pregnancy and birth alone.

Sahar is the first Parent Action Maternity Mate to see a parent through pregnancy, birth and postpartum. Sahar said:

As a mother of two, I am well aware of the challenges associated with pregnancy and childbirth. I had physical and mental distress myself and wanted further support. Upon discovering the Maternity Mates training programme, I believed I might assist other mums facing the same circumstances.

I was paired with a pregnant lady who couldn't speak English but shared the same language as me. After meeting her at home I guided her around the hospital. Together we completed the birth plan detailing her birthing preferences and her expectations of me.

In the following weeks, we visited a baby bank and a food bank, as well as her appointments together. She experienced some hospital officials dismissing her worries and she needed my support, so I visited the hospital several times. Following her epidural, she fainted from discomfort and blood loss. All along, I was watching the baby. I was with her when the midwife advised on the right formula and about feeding the baby. On her next visit, I supported her breastfeeding in several positions.

Maternity Mates enabled me to provide the assistance I wanted. I felt obligated to give vulnerable women solace with compassion, kindness, and patience. By volunteering, I can ensure that nobody experiences isolation during pregnancy, childbirth, or the postpartum period. It is gratifying to comfort and reassure women with concerns about childbirth. The assurance and support I offer them on this transformative journey is a source of pride.





## **CAMPAIGNING FOR RACIAL EQUITY IN EDUCATION**

This year, Citizens UK stepped up its work with schools, multi-academy trusts, colleges and universities and political leaders across the UK to promote racial equity in education.

Ensuring that all students feel represented and safe within the education system is paramount to breaking down societal barriers. At Dixons, we are intentional in prioritising anti-racism and racial justice. From ongoing efforts to eliminate bias in recruitment, to embedding large-scale training and accountability for all leaders and staff, to supporting heads of department across our Trust to decolonise the curriculum. As a result, we have seen positive changes in perception and a growing sense of authenticity among our staff and students. But we cannot stop there. Whilst individual schools and trusts across the nation are making progress, there is still a lack of national accountability, leaving many young people and staff excluded. It's time for the national policy environment to enable all schools to prioritise racial equity, ensuring that no individual is neglected in their educational journey.

**Funmilola Stewart,**  
Assistant Principal – Research And  
Development: Anti-Racism  
Dixons Academies Trust



## **HR SUMMARY**

Citizens UK grew last year. Staff pulled together to welcome, train, and embed over 47 new colleagues.

We continue to work on embedding our organisational values in how we work together and the decisions we make to deliver on our mission.

One of the great things at Citizens UK is that employees can get involved in organisational-wide projects through either being a member of our trade union, one of our active Workplace Employee Networks, or as part of their development from their appraisal.

# INCLUSION

In 2022/23 we started giving more attention to our Inclusion value. We set up an Inclusion Working Group formed of representatives from our Trustee Board, Executive Team, our Trade Union, our Workplace Employee Networks, HR and our new permanent DEI Manager.

Our Inclusion Working Group identified 5 priorities, and we started to work on them:

**1 Create a framework and process that connects our Inclusion value and vision to the myriads of practical steps we are taking, guiding our strategy and helping us to track our progress.** We chose the Global DEI Framework; we undertook an initial self-assessment and will continue to monitor our progress using it as a gap analysis tool.

**2 Set goals and strategy to improve the diversity of our senior staff.** We worked with a third-party specialist and have created a Senior Leadership Development Programme. Selecting staff to attend the first cohort based on ensuring a mix of gender, ethnicity and working patterns.

**3 Take steps to further ensure staff and leader wellbeing in the context of organising across difference and pragmatic campaign partnerships, where people may experience distressing or discriminatory interactions.** An outcome was to introduce a workshop for staff to be skilled to deal with any issues of LGBTQ+ staff working with socially conservative organisations. We also introduced an appendix to our Safeguarding Policy on this topic to support staff.

**4 Develop best practice and evidence for how community organising builds trust and relationships across difference through an action-learning project, that our group can steer and advise.** During the year some

members of the working group contributed to 'Organising Together Across Difference: Relational Experiments in Community Organising' which is published on our website.

**5 Embed our Inclusion vision and values in the relevant policies and practices relating to membership and partnerships, including refining our approach to responding to negative incidents.** Our DEI Manager is now involved in the review cycle of policies with their DEI lens. We were also pleased with our improved score in the Stonewall Equality Index, again we used this as a gap analysis tool for work across all protected characteristics. Our Workplace Employee Networks are active, and we supported a new network being formed called Disability Real Talk. One of their early actions was to contribute to updating our guidance on reasonable adjustments in the workplace.

An action from our Transformation Process was to create a Learning & Innovation team. The Team includes representatives from organising, projects, HR, DEI and the leader training. Bringing together colleagues to focus on staff development we now offer more regular training opportunities for all colleagues, matched to the learning needs identified during appraisals. There is also scope for specialised technical training where appropriate.

Citizens UK works hard to be a good employer and a place where, even though a small to medium-sized not-for-profit, where staff can develop and progress. We are pleased that many staff have developed and been promoted over recent years. Our growth over the last few years has also meant that we have looked at our management structure and will implement some changes in Autumn 2024.



# YEAR IN NUMBERS

**11** COMMUNITY SPONSORSHIP GROUPS

**+**

**26**

RESETTLEMENT PARTNERS WELCOMED



**761**

PEOPLE (from April 2023 to March 2024)

**1,163**

PARENTS SUPPORTED THROUGH PARENT ACTION IN SOUTHWARK, AND TYNE AND WEAR (from April 2023 to March 2024)

**484**

INSTITUTIONS IN MEMBERSHIP



**18,038**

PEOPLE HAVE DEVELOPED THEIR LEADERSHIP, SKILLS, CONFIDENCE OR TAKEN ACTION

**6,476**

PEOPLE EXPERIENCING INJUSTICE HAVE PLAYED A LEADERSHIP ROLE OR TAKEN ACTION

**220,967**

PEOPLE IMPACTED BY VICTORIES





15,380

EMPLOYERS PROVIDING A PAY RISE TO MORE THAN



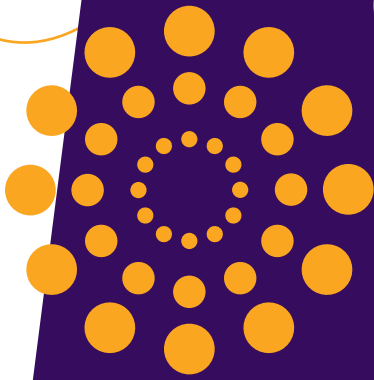
476,000

PEOPLE SINCE THE CAMPAIGN BEGAN (as of end of September 2024)

A TOTAL OF

265

LEADERS COMPLETED ONE OF OUR ACCREDITED COMMUNITY ORGANISING TRAINING SESSIONS (including schools & colleges training)



85

LEADERS COMPLETED OUR 3-DAY ACCREDITED COMMUNITY ORGANISING TRAINING

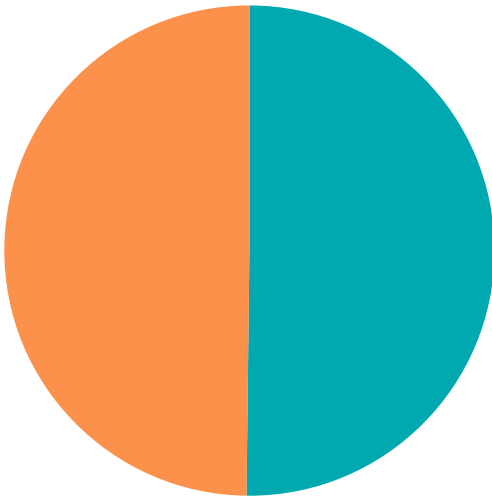
86

LEADERS COMPLETED OUR 6-DAY ACCREDITED COMMUNITY ORGANISING TRAINING



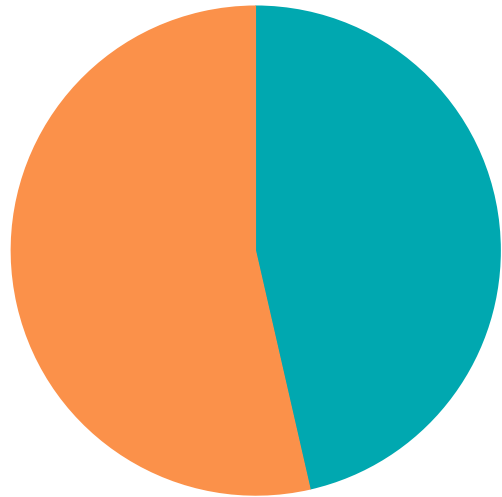
# FINANCIAL SUMMARY

**2024 TOTAL INCOME: £11,329,528**



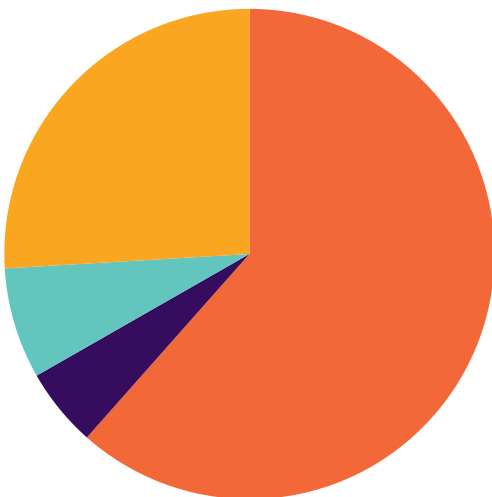
▲ Hard – (Dues & Accreditation)    **£ 5,686,090**  
▲ Soft – (Grants and Others)    **£ 5,643,438**

**2023 TOTAL INCOME: £10,640,329**



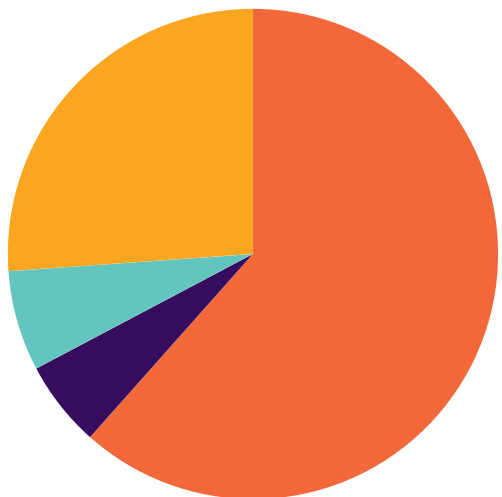
▲ Hard – (Dues & Accreditation)    **£ 4,815,473**  
▲ Soft – (Grants and Others)    **£ 5,824,856**

**2024 TOTAL EXPENDITURE: £11,816,255**



▲ Staff Costs    **£ 7,271,579**  
▲ Activity Cost    **£ 613,872**  
▲ Fundraising    **£ 865,608**  
▲ Others    **£ 3,065,196**

**2023 TOTAL EXPENDITURE: £9,674,001**



▲ Staff Costs    **£ 6,060,997**  
▲ Activity Cost    **£ 551,148**  
▲ Fundraising    **£ 640,524**  
▲ Others    **£ 2,421,332**



# CITIZENS UK CHARITY AND SUBSIDIARY

## Officers And Professional Advisers

The directors of the charitable company ('the charity') are its Trustees for the purpose of charity law and throughout this report are collectively referred to as the Trustees. The charity has Trustees who are elected annually by the Members of the company at the Annual General Meeting.

<b>Charity name</b>	Citizens UK Charity	
<b>Working name</b>	Citizens UK	
<b>Website</b>	<a href="http://www.citizensuk.org">www.citizensuk.org</a>	
<b>Members of the Board of Trustees</b>	Revd Canon Karen Rooms	Chair
	Saba Abid Shafi	Leicester Citizens*
	Meriel Barclay	Treasurer*
	David Edward Canham	(Resigned 26 October 2023)
	Ranjit Sondhi OBE	(Resigned 26 October 2023)
	Rt Hon John Dominic Battle	(Resigned 24 January 2024)
	Noeleen Cohen	Citizens UK Birmingham*
	James Pickering	Leeds Citizens*
	Lindsay Jane Driscoll	Vice-Chair
	Clive Foster	North London Citizens*
	Dr Mahera Ruby	South London Citizens*
	Sheikh Nuru Mohammed	(Resigned 17 August 2023)
	Stuart Wright	
	Sally Rush	
	Brandon Akem	(Appointed 12 October 2023)
	Adrian Farnham	(Appointed 13 December 2023)
	Yahye Abdi	(Appointed 1 May 2024)

\* Indicates a link to a Chapter and that the trustee is therefore from a member institution.

**Company Secretary** Matthew Bolton

### Key Management Personnel

The following served for part or all of the year ended 31 March 2024:

Matthew Bolton	Executive Director
Katherine Chapman	Director, Living Wage Foundation
Jonathan Cox	Deputy Director
Jawed Neshat	Director of Finance and Operations
Elizabeth Gutfreund-Walmsley	Director of Communications, Membership and Campaigns

# **CITIZENS UK CHARITY AND SUBSIDIARY**

## **Officers And Professional Advisers**

<b>Registered Office and Operational address</b>	Jacquard Point 1 And 3 Tapestry Way London E1 2FJ
<b>Registered Charity Number</b>	1107264
<b>Registered Company Number</b>	<u>05268071</u>
<b>Auditor</b>	Sumer Auditco Limited 820 The Crescent Colchester Business Park Colchester CO4 9YQ
<b>Bankers</b>	HSBC Bank PLC 75 Whitechapel Road London E1 1DU
<b>Solicitors</b>	K & L Gates LLP 110 Cannon Street London EC4N 6AR

# CITIZENS UK CHARITY AND SUBSIDIARY

## Report of the Executive Director and Trustee Board

The Trustees are pleased to present their report, together with the audited financial statements for the year ended 31 March 2024.

The legal and administrative information set out on pages 21 and 22 forms part of this report. Similarly, the Annual Report set out on pages 3 to 20 also forms part of this report. The Trustees confirm that the financial statements comply with current statutory requirements, the Memorandum and Articles of Association, and the Statement of Recommended Practice (SORP) Accounting and Reporting by Charities (issued in October 2019) and FRS102.

### OUR AIMS AND OBJECTIVES

#### PURPOSES AND AIMS

The Charity's purposes are set out in the Articles of Association and they are:

- to develop the capacity and skills of the members of socially and economically disadvantaged communities in such a way that such members are better able to identify and help meet their needs and to participate more fully in society,
- to assist by directly promoting the more effective working of charitable community capacity building organisations designed to pursue that aim,
- to advance the voluntary sector,
- to advance physical and mental health,
- to relieve poverty, unemployment, or those in need by reason of youth, age, ill-health, disability, financial hardship or another disadvantage,
- to advance environmental protection or improvement and sustainable development,
- to advance the arts, culture, heritage or science, and
- to further such exclusively charitable objects according to the laws of England and Wales as the Trustees in their absolute discretion from time to time determine. Sustainable development means "development which meets the needs of the present without compromising the ability of future generations to meet their own needs."

The aims of our Charity are to develop the capacity of the 'organised' people of the United Kingdom to participate more effectively in public life, and to strengthen their civil society institutions in the process. We work with and for civil society institutions including education, faith, trade union and voluntary associations. We believe that strengthening these institutions and teaching citizens how to work together for the common good is vital for a healthy democracy with civil society at its heart.

#### HOW OUR ACTIVITIES DELIVER PUBLIC BENEFIT

The Trustees have considered the obligations of the Charities Act and are satisfied that Citizens UK complies with this Act, in particular with Section 4 concerning 'public benefit' and pays due regard to the public benefit guidance issued by the Charity Commission.



# **CITIZENS UK CHARITY AND SUBSIDIARY**

## **Report of the Executive Director and Trustee Board**

### **FINANCIAL REVIEW**

#### **FINANCIAL PERFORMANCE**

Citizen UK's total (consolidated) income for the year ended 31 March 2024 was £11.330m with expenditure totalling £11.816m, resulting in a deficit for the year of £486k. When added to the historic balances brought forward at the start of the year, our overall year-end reserves were £3,985k which will be applied to our charitable activities in the future. This figure comprises £1,849k of restricted funds and £2,136k of unrestricted funds, including those that have been internally designated.

#### **RESERVES POLICY**

The Trustees have examined the Charity's requirements in light of the main risks to the organisation.

The Trustees want to ensure that an unlikely event of the organisation ceasing its operations, Citizens UK has enough reserves for its winding down costs. These would include employee redundancies, liabilities towards suppliers and the legal costs of winding down. Whilst this is the absolute minimum, the Trustees aspire to build additional reserves to protect the organisation from any short-term funding volatility. Furthermore, the Trustees also want to enable Citizens UK to be able to fund any short-term but critically important activities.

The present levels of reserves available to the Charity (at group level) of £1.01m are generally in-line with our target level of undesignated unrestricted funds. The strategy is therefore to maintain significant reserves through planned operating surpluses.

#### **TRUSTEES' INDEMNITY INSURANCE**

The Charity took out an indemnity insurance to cover its Trustees for 2023/24. The premium for the year was circa £2,300.

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

#### **GOVERNING DOCUMENT**

The organisation is a charitable company limited by guarantee, incorporated on 25 October 2004 and registered as a Charity on 14 December 2002 (previously named the Citizens Organising Foundation, registered in 1989). The company was established under a Memorandum of Association, which determined the objects and powers of the charitable company and is governed under its Articles of Association. A new set of Articles of Association was adopted at the Citizens UK Annual meeting on 23<sup>rd</sup> February 2021.

# CITIZENS UK CHARITY AND SUBSIDIARY

## Report of the Executive Director and Trustee Board

Every Member undertakes to contribute the sum of £1 to the assets of the Charity in the event of its being wound up during the time that s/he is a member or within one year afterwards for payments of debts and liabilities of the Charity contracted before s/he ceased to be a Member and of the costs, charges and expenses of winding up the same and for the adjustment of the rights of the contributories amongst themselves.

### MEMBERSHIP

**Citizens UK has two categories of membership:**

1. The Trustees (A Trustee shall become a Member on becoming a Trustee), and the Chapter Representatives, elected at the Annual Meeting of each Chapter.
2. Organisations (mosques, churches, synagogues, GP practices, universities, schools, charities, health trusts etc.) who pay membership dues and receive benefits in return.

### INTERNAL GOVERNING DOCUMENT

There are a further three documents that form part of the internal governing documents, and which set out the roles and responsibilities of the separate layers of the organisation. These are:

1. **Memorandum of Understanding**  
Internal document describing what a local chapter can expect to receive from Citizens UK and what is expected of the Leadership Group.
2. **Letter of Understanding**  
Internal document setting out what a Member Institution can expect to gain from membership of a Citizens UK chapter and what they are expected to commit on their side.
3. **Management Manual**
  - Internal document that offers guidance to Leadership Groups about best practice in the operation of chapters, in relation to Trustees, organisers and the Citizens UK Council.
  - Details of the Citizens UK governance.
  - The legal duties of the Trustees to ensure chapters understand their responsibilities and to protect the whole organisation from regulatory and other risks.

### RECRUITMENT AND APPOINTMENT OF BOARD OF TRUSTEES

The directors of the company are also Charity Trustees for the purposes of Charity law and under the company's articles. Under the requirements of the Articles of Association Trustees serve for a term of 3 years from the date of their election or appointment and are eligible for re-election or re-appointment provided that no Trustee may continue to serve after nine years (three terms) in office without a period of at least a year out of office. Retiring Trustees shall step down at the Citizens UK Annual Meeting held in the year that they are due to retire.

***The Board of Trustees consists of not less than three and no more than ten persons elected by the Members against criteria set by the Board of Trustees and not more than ten persons appointed by the Board of Trustees.***

# CITIZENS UK CHARITY AND SUBSIDIARY

## Report of the Executive Director and Trustee Board

### TRUSTEE INDUCTION AND TRAINING

Upon appointment all Trustees are given a copy of the Articles of Association and Charity Commission guidance, The Essential Trustee (CC3).

All elected Trustees are expected to attend Citizen UK's six-day National Training. Trustees who are nominated are encouraged to attend the six-day or the two-day Introduction to Leadership.

Trustees are encouraged to participate in Citizens UK activities as well as staff training.

An induction programme has been put in place based on the Code of Governance.

### RISK MANAGEMENT

The Charity Trustees have given consideration to the major risks to which the Charity is exposed and satisfied themselves that systems or procedures are established in order to manage those risks.

The Citizens UK Risk Register is tailored to fit the circumstances of Citizens UK's work and defines and addresses areas of significant risk: Funding, Capability, Information Security, reputation, Safeguarding, Membership and Leadership Engagement.

The responsibility for managing each risk is allocated to individuals within the Senior Management Team who have specialist knowledge of their area of work and is reviewed on a bi-annual basis by the Finance, Risk and Audit (FRA) Sub-Committee and the full board of Trustees.

Citizens UK has implemented a practical risk management framework to control financial risks and ensure compliance. This includes creating step-by-step manuals for significant processes, evaluating existing systems with auditor recommendations, and enhancing controls within the payment process to prevent fraud. The principal risks and uncertainties facing Citizens UK include the challenges of developing changes in culture, securing greater solidarity and collaboration across the breadth of the charity, and managing the financial performance. The charity has implemented a sophisticated organising strategy to mitigate these risks, which includes significant local listening campaigns and national delegate assemblies.

Additionally, the Trustees have examined the charity's requirements in light of the main risks to the organisation and have ensured that there are enough reserves for winding down costs in the unlikely event of the organisation ceasing its operations.

### BUSINESS REVIEW

Over the past year, we made significant strides in enhancing our digital presence and improving member engagement. The organisation successfully adapted and expanded its existing work, exemplified by the Communities for Ukraine initiative, which built on the foundations of our work in community sponsorship. Additionally, we developed a national organising strategy to build power and relationships around the 2024 General Election period.

### KEY PERFORMANCE INDICATORS

The financial performance of Citizens UK for the year ended 31 March 2024 included a total consolidated income of £11.330 million with expenditure totalling £11.816 million, resulting in a deficit for the year of £486,000. The overall year-end reserves were £3.985 million, comprising £1.849 million of restricted funds and £2.136 million of unrestricted funds. These financial KPIs indicate the charity's financial health and its ability to manage resources effectively to support its charitable activities.



# CITIZENS UK CHARITY AND SUBSIDIARY

## Report of the Executive Director and Trustee Board

In addition to financial KPIs, Citizens UK also tracks non-financial KPIs to measure its impact and effectiveness. These include:

- **Retention rate of accredited employers:** 85% of accredited employers continued to participate in Citizens UK's accreditation programs year over year
- **Number of community leaders trained:** 18,000 community leaders were supported to develop leadership, skills or confidence through Citizens UK's training and actions
- **Voter registration campaign success:** The campaign successfully registered 15,000 new voters, contributing to increased voter participation in elections
- **Community engagement initiatives:** Citizens UK led 11 community sponsorship groups and supported 26 resettlement partners to welcome 761 people, which had a significant impact on local communities

## ORGANISATIONAL STRUCTURE

### TRUSTEES

Citizens UK has a Trustee board of up to 20 members who meet quarterly and are responsible for the strategic direction and policy of the Charity. The Board seeks to draw members from a variety of professional backgrounds relevant to the work of the Charity.

Citizens UK also has 4 sub-committees: Personnel and Safeguarding, Finance, Risk and Audit and Mission, Membership and Governance and Nominations, all 4 of which meet quarterly in advance of Trustee meetings. Comprised of five Trustees with specialist knowledge in the field as well as members of the Senior Management Team, they are able to scrutinise in more depth matters that fall into their remit.

The Board has delegated the day-to-day running and decision making of the Charity to the Senior Management Team.

### CITIZENS UK LEADERSHIP TEAM

The Citizens UK Leadership Team comprises of several delegates from each Chapter, and encourages idea sharing and co-operation across the network on common priorities. They meet monthly online to plan national campaigns and organise the annual UK Delegates Assembly. **CHAPTERS AND LEADERSHIP GROUPS**

Within the Charity, there are Chapters that further the objects of the Charity at a local level. Member institutions sign a Letter of Understanding with the Charity, the terms of which govern its membership of the local Chapter. Each Chapter shall have a Local Leadership Group which shall consist of not less than 8 and not more than 15 persons elected by member institutions.

The Local Leadership Group shall have delegated powers to administer the business of the Chapter and shall sign a Memorandum of Understanding with the Charity. Each Local Leadership Group may co-opt up to three additional members. A representative of the Local Leadership Group ("Chapter Representative") shall be elected at the Annual Meeting to represent and exercise the Chapter's vote at the Citizens UK Annual Meeting.

### RELATED PARTIES

Citizens UK includes its various regional Chapters, all of whom operate under its oversight and control.

# CITIZENS UK CHARITY AND SUBSIDIARY

## Report of the Executive Director and Trustee Board

### STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees, who are also Directors of Citizens UK Charity for the purpose of company law, are responsible for preparing the Report of the Executive Director and Trustee Board and financial statements 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 period which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources including the income and expenditure of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles of Charities SORP;
- State whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charitable Company will continue existence.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees confirm that so far as they are aware, there is no relevant audit information of which the charitable company's auditors are unaware. They have taken all steps that they ought to have taken as trustees in order to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

### AUDITOR

On 28 March 2024 our auditor, SB Audit LLP, merged with Sumer Auditco Limited. Accordingly SB Audit LLP formally resigned as the Charitable Company's auditor with the Trustees duly appointing Sumer Auditco Limited to fill the vacancy arising.

The resolution to re-appoint Sumer Auditco Limited as audit of the Charitable Company will be put to the Trustees.

Signed for and on behalf of the Trustees:

Revd Canon Karen Rooms, Chair of the Board of Trustees  
Approved by the Trustees on

# INDEPENDENT AUDITOR'S REPORT

## To the Members of Citizens UK Charity

### OPINION

We have audited the group and parent company financial statements of Citizens UK Charity for the year ended 31 March 2024 which comprise the consolidated statement of financial activities (including the group income and expenditure account), group and company balance sheets, statements of changes in equity, statement of cash flows and consolidated statement of cash flows and related notes to the financial statements, including a summary of significant accounting policies. The relevant financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

### RELATED PARTIES

#### In our opinion the financial statements:

- give a true and fair view of the state of the group's and parent company's affairs as at 31 March 2024 and of the group's incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006 and the Charities Act.

### BASIS FOR OPINION

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

### CONCLUSIONS RELATING TO GOING CONCERN

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

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the entity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue. Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.



# **INDEPENDENT AUDITOR'S REPORT**

## To the Members of Citizens UK Charity

### **OTHER INFORMATION**

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report and the Report of the Executive Director and Trustee Board other than the statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

### **OPINION ON OTHER MATTER PRESCRIBED BY THE COMPANIES ACT 2006**

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

- the information given in the Report of the Executive Director and Trustee Board for the financial year for which the financial statements are prepared is consistent with the financial statements, and
- the Report of the Executive Director and Trustee Board has been prepared in accordance with applicable legal requirements.

### **MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION**

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Executive Director and Trustee Board, the Officers and Professional Advisers information and the Annual Report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and Charities Act 2011 requires us to report to you if in our opinion:

- adequate accounting records have not been kept by the parent company, or returns adequate for our audit have not been received from branches not visited by us; or
- the parent company financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

# INDEPENDENT AUDITOR'S REPORT

## To the Members of Citizens UK Charity

### RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND AUDITOR

As explained more fully in the trustees' responsibilities statement set out on page 28, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

### AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

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

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We identified areas of laws and regulations that could reasonably be expected to have material effect on the financial statements from our general commercial and sector experience, through discussion with the trustees (as required by auditing standards), inspection of the Charitable Company's regulatory and legal correspondence and discussed with the trustees the policies and procedures regarding compliance with laws and regulations. We communicated identified laws and regulations through our team and remained alert to any indications of non-compliance throughout the audit. The potential effect of these laws and regulations on the financial statements varies considerably.

Firstly, the Charitable Company is subject to laws and regulations that directly affect the financial statements including financial reporting legislation and taxation legislation and we assessed the extent of compliance with these laws and regulations as part of our procedures on the related financial statement items.

Secondly, the Charitable company is subject to many other laws and regulations where the consequences of non-compliance could have a material effect on amounts or disclosures in the financial statements, for instance through the imposition of fines or litigation. We identified the following areas as those most likely to have such an effect: safeguarding, employment law, health and safety and GDPR. Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the trustees and other management and inspection of regulatory and legal correspondence, if any.

# **INDEPENDENT AUDITOR'S REPORT**

## To the Members of Citizens UK Charity

### **AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS (continued)**

Audit procedures undertaken in response to the potential risks relating to irregularities (which include fraud and non-compliance with laws and regulations) comprised of: enquiries of management and those charged with governance as to whether the charitable company complies with such regulations; enquiries of management and those charged with governance concerning any actual or potential litigation or claims, inspection of any relevant legal documentation, review of board minutes, testing the appropriateness of journal entries and the performance of analytical review to identify any unexpected movements in account balance which may be indicative of fraud.

There are inherent limitations in the audit procedures described above and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. Irregularities that result from fraud might be inherently more difficult to detect than irregularities that result from error. As explained above, there is an unavoidable risk that material misstatements may not be detected, even though the audit has been planned and performed in accordance with ISAs (UK).

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: [www.frc.org.uk/auditresponsibilities](http://www.frc.org.uk/auditresponsibilities). This description forms part of our auditor's report.

### **USE OF OUR REPORT**

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

Timothy O'Connor (Senior Statutory Auditor)

For and on behalf of

**Sumer Auditco Limited**

Statutory Auditor

820 The Crescent  
Colchester Business Park  
Colchester  
Essex  
CO4 9YQ

Date:



# CITIZENS UK CHARITY AND SUBSIDIARY

## Consolidated Statement of Financial Activities (Including the Group Income and Expenditure Account) Year Ended 31 March 2024

	Notes	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
<b>Income from:</b>					
Donations and legacies	4	449,114	5,189,762	5,638,876	5,748,036
Donations and grants in kind		4,562	-	4,562	76,820
Investment income		71,401	-	71,401	-
Charitable activities:					
Membership dues		1,486,061	-	1,486,061	1,441,894
Training services		104,666	-	104,666	71,746
Other trading activities:					
Projects and other income		4,023,962	-	4,023,962	3,301,833
<b>Total income</b>		<b>6,139,766</b>	<b>5,189,762</b>	<b>11,329,528</b>	<b>10,640,329</b>
<b>Expenditure on:</b>	5				
Raising funds:					
Fundraising costs for grants and donations		865,608	-	865,608	640,524
Charitable activities:					
Capacity building for community organising		5,574,879	5,375,768	10,950,647	9,033,477
<b>Total expenditure</b>		<b>6,440,487</b>	<b>5,375,768</b>	<b>11,816,255</b>	<b>9,674,001</b>
<b>Net (expenditure)/income for the year</b>	6	<b>(300,721)</b>	<b>(186,006)</b>	<b>(486,727)</b>	966,328
<b>Balances brought forward at 1 April 2023</b>		2,436,791	2,034,951	4,471,742	3,505,414
<b>Balances brought forward at 31 March 2024</b>	18	<b>£ 2,136,070</b>	<b>£ 1,848,945</b>	<b>£ 3,985,015</b>	<b>£ 4,471,742</b>

See note 24 for the comparative consolidated statement of financial activities analysed by fund.

The Statement of Financial Activities includes all gains and losses for the year. All incoming resources and resources expended derive from continuing activities.

The charitable company has taken advantage of section 408 of the Companies Act 2006 not to publish its own Statement of Financial Activities.

The notes on pages 37 to 56 form part of these financial statements.

# CITIZENS UK CHARITY AND SUBSIDIARY

## Group and Company Balance Sheets

As at 31 March 2024

	Notes	The Group		The Company	
		2024 £	2023 £	2024 £	2023 £
<b>Fixed assets</b>					
Tangible assets	10	-	-	-	-
Investments	11	-	-	100	100
		-	-	100	100
<b>Current assets</b>					
Investments	12	3,000,000	-	3,000,000	-
Debtors	13	1,686,628	2,238,739	1,367,698	2,160,190
Cash and cash equivalents		547,717	3,116,670	372,483	2,907,202
		5,234,345	5,355,409	4,740,181	5,067,392
<b>Creditors: amounts falling due within one year</b>	14	1,249,330	879,629	755,266	591,712
<b>Net current assets</b>		3,985,015	4,475,780	3,984,915	4,475,680
<b>Total assets less current liabilities</b>		3,985,015	4,475,780	3,985,015	4,475,780
<b>Creditors: amounts falling due after one year</b>	15	-	4,038	-	4,038
<b>Net assets</b>		£ 3,985,015	£ 4,471,742	£ 3,985,015	£ 4,471,742
<b>Charity Funds</b>	18				
Unrestricted funds:					
Designated funds		1,126,070	1,476,791	1,126,070	1,476,791
General funds		1,010,000	960,000	1,010,000	960,000
		2,136,070	2,436,791	2,136,070	2,436,791
Restricted funds		1,848,945	2,034,951	1,848,945	2,034,951
	17	£ 3,985,015	£ 4,471,742	£ 3,985,015	£ 4,471,742

Net (expenditure)/income for the year of Citizens UK Charity was £(486,727) (2023: £966,328).

The financial statements were approved and authorised for issue by the Trustee Board on.

Revd Canon Karen Rooms, Chair of the Board of Trustees

Company registration number: 05268071

Charity registration number: 1107264

# CITIZENS UK CHARITY AND SUBSIDIARY

## Statements of Changes in Equity Year Ended 31 March 2024

<b>Group</b>	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total £</b>
At 1 April 2022	2,708,901	796,513	3,505,414
Net (expenditure)/income for the year	(272,110)	1,238,438	966,328
At 31 March 2023	2,436,791	2,034,951	4,471,742
Net expenditure for the year	(300,721)	(186,006)	(486,727)
At 31 March 2024	<b>£ 2,136,070</b>	<b>£ 1,848,945</b>	<b>£ 3,985,015</b>

<b>Charity</b>	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total £</b>
At 1 April 2022	2,708,901	796,513	3,505,414
Net (expenditure)/income for the year	(272,110)	1,238,438	966,328
At 31 March 2023	2,436,791	2,034,951	4,471,742
Net expenditure for the year	(300,721)	(186,006)	(486,727)
At 31 March 2024	<b>£ 2,136,070</b>	<b>£ 1,848,945</b>	<b>£ 3,985,015</b>



# CITIZENS UK CHARITY AND SUBSIDIARY

## Statement of Cash Flows and Consolidated Statement of Cash Flows Year Ended 31 March 2024

Note	The Group		The Company	
	2024 £	2023 £	2024 £	2023 £
<b>Cash flows from operating activities</b>				
Net movement in funds	(486,727)	966,328	(486,727)	966,328
Interest received	(71,401)	-	(71,401)	-
Loan interest paid	-	1,364	-	720
Decrease/(increase) in debtors	552,111	(390,580)	792,492	(689,235)
Increase/(decrease) in creditors	365,663	(203,055)	159,516	(87,287)
<b>Net cash generated from operating activities</b>	<b>359,646</b>	374,057	<b>393,880</b>	190,526
<b>Cash flows from financing activities</b>				
Loan repayments	-	(84,028)	-	(46,451)
Loan interest paid	-	(1,364)	-	(720)
Interest received	71,401	-	71,401	-
<b>Net cash generated from/ (used in) financing activities</b>	<b>71,401</b>	(85,392)	<b>71,401</b>	(47,171)-
<b>Cash flows from investing activities</b>				
Investment in short term deposits	(3,000,000)	-	(3,000,000)	-
<b>Net cash used in investing activities</b>	<b>(3,000,000)</b>	-	<b>(3,000,000)</b>	-
<b>(Decrease)/increase in cash and cash equivalents in the year</b>	<b>(2,568,953)</b>	288,665	<b>(2,534,719)</b>	143,355
<b>Cash and cash equivalents brought forward</b>	<b>3,116,670</b>	2,828,005	<b>2,907,202</b>	2,763,847
<b>Cash and cash equivalents carried forward</b>	23 <b>£ 547,717</b>	£ 3,116,670	<b>£ 372,483</b>	£ 2,907,202

# CITIZENS UK CHARITY AND SUBSIDIARY

## Notes to the Financial Statements

Year Ended 31 March 2024

### 1. GENERAL INFORMATION

Citizens UK is a company limited by guarantee, registered in England and Wales, registration number 05268071. The registered office address is Jacquard Point, 1 And 3 Tapestry Way, London, E1 2FJ. It is also a registered charity, registration number 1107264.

### 2. ACCOUNTING POLICIES

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year.

#### **Basis of accounting**

The financial statements have been prepared under the historical cost convention. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act. The financial statements include the result of the Company and its wholly owned subsidiary, Centre for Civil Society Limited (Company number: 07333734) made up to 31 March 2024. Intra group transactions are eliminated on consolidation. Information about the subsidiary undertaking is provided in note 21 to the accounts.

The charity constitutes a public benefit entity as defined by FRS 102.

The financial statements are prepared in pounds sterling and are rounded to the nearest £1.

#### **Going concern**

Having reviewed the charity and group forecasts and projections, the Trustees have a reasonable expectation that there are adequate resources to continue in operational existence for the foreseeable future. The entity therefore continues to adopt the going concern basis in preparing its own and consolidated financial statements.

#### **Consolidation**

The consolidated financial statements incorporate the financial statements of the charitable company and its wholly owned subsidiary. The results of the subsidiary undertaking are consolidated on a line by line basis. As a consolidated statement of financial activities is published, a separate statement of financial activities for the parent company is omitted from the group financial statements by virtue of section 408 of the Companies Act 2006.

# CITIZENS UK CHARITY AND SUBSIDIARY

## Notes to the Financial Statements

Year Ended 31 March 2024

### 2. ACCOUNTING POLICIES (continued)

#### Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Any unrestricted funds that have been set aside by the trustees for particular purposes would be treated as designated funds.

Restricted funds are funds which are to be used in accordance with the specific restrictions imposed by donors or which have been raised by the charity for particular purposes.

Further details regarding unrestricted funds and restricted funds can be found in the relevant notes to the financial statements.

#### Income

All income is included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Grants and donations are included in full in the statement of financial activities when receivable. Dues receivable from member organisations are recognised when payment is requested. Donated goods and services are assessed, and where material, are recognised in both income and expenditure.

Income from investments is included when receivable.

Income is deferred where relevant, including situations in which there are performance criteria attached to the conditions of the funding.

#### Expenditure

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

Expenditure on raising funds are those costs incurred by the charity in generating income, and principally comprise staff time spent preparing and submitting grant applications and maintaining relationships with funders.

Expenditure on charitable activities comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly; others are apportioned on an appropriate basis e.g. estimated usage.

# CITIZENS UK CHARITY AND SUBSIDIARY

## Notes to the Financial Statements

Year Ended 31 March 2024

### 2. ACCOUNTING POLICIES (continued)

#### Tangible fixed assets and depreciation

Assets with a cost of less than £350 are expensed. Fixed assets are stated at cost less accumulated depreciation. Depreciation is calculated so as to write down to estimated residual value the cost of all other tangible fixed assets over their estimated useful lives as follows:

Leasehold improvements	–	over the term of the lease
Office and IT equipment	–	25% straight line

#### Operating leases

Rentals paid under operating leases are charged to income on a straight line basis over the lease term.

#### Investments

Investments are stated at cost less provision for any diminution in value.

#### Cash and cash equivalents

Cash equivalents are recognised as such and included with other cash balances where they represent short term, highly liquid investments that are readily convertible to known amounts of cash without being subject to a significant change in value.

#### Pension costs

The Company participates in the Pensions Trusts Growth Plan (the Plan). The Plan includes both defined benefit (now closed) and defined contribution benefit structures. The assets of the scheme are held separately from those of the charity in an independently administered fund. The plan is funded and is not contracted out of the state scheme. Due to the nature of the Plan, being a multi-employer pension Plan, the accounting charge for the period under FRS 102 represents the employer contribution payable. An accrual has been made for deficit repayment plans that the company is liable to meet. For details see Note 19.

#### Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as either financial assets or financial liabilities:

- Short term debtors (financial assets) are measured at the transaction price.
- Short term creditors (financial liabilities) are measured at the transaction price.
- Long term debtors and creditors are discounted, where required, and where the discounting adjustment would be material.



# **CITIZENS UK CHARITY AND SUBSIDIARY**

## Notes to the Financial Statements

Year Ended 31 March 2024

### **3. SIGNIFICANT JUDGEMENTS AND ESTIMATES**

The more significant judgements and estimates involved in the preparation of the financial statements include:

- Assessing the way in which certain costs should be apportioned.
- Assessing the necessity and quantum of any provision for doubtful debts in light of expected debtor recoverability.

# CITIZENS UK CHARITY AND SUBSIDIARY

## Notes to the Financial Statements

Year Ended 31 March 2024

#### 4. INCOME FROM DONATIONS AND LEGACIES

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
<b>Analysis by activity:</b>				
Advisory and support services	<u>£ 449,114</u>	<u>£ 5,189,762</u>	<u>£ 5,638,876</u>	<u>£ 5,748,036</u>
<b>This can be further analysed as:</b>				
<b>Charitable activities:</b>				
Abrdn Financial Fairness Trust	-	146,000	146,000	-
Action in Caerau and Ely	-	-	-	6,000
Aston University	-	39,792	39,792	44,000
Aviva Foundation	-	38,784	38,784	-
Barrow Cadbury Trust	-	-	-	11,300
Big Lottery Fund	-	295,956	295,956	280,081
Choose Love	-	-	-	108,425
City Bridge Trust	-	18,625	18,625	82,775
Comic Relief	-	57,156	57,156	233,281
Esmée Fairbairn Foundation	-	104,000	104,000	40,000
European Climate Foundation	-	62,500	62,500	5,000
Gower Street Foundation	-	-	-	30,000
Greater London Authority	-	35,500	35,500	35,700
Guy's and St Thomas' Foundation	-	148,875	148,875	175,070
John Ellerman Foundation	-	-	-	80,203
Joseph Rowntree Foundation	-	79,923	79,923	39,700
Joseph Rowntree Charitable Trust	-	70,134	70,134	56,000
Joseph Rowntree Reform Trust	-	257,008	257,008	21,836
Justice Collaborations	-	96,250	96,250	165,000
Langkelly Chase	-	12,500	12,500	-
Letter One	-	200,000	200,000	935,000
Millfield House Foundation	-	20,000	20,000	10,000
Milton Keynes Community Foundation	-	16,000	16,000	12,600
NHS South East London CCG	-	69,852	69,852	65,000
NHS South East London ICB	-	266,709	266,709	251,406
North Tyneside Council Public Health	-	40,000	40,000	-
Oak Foundation	-	300,000	300,000	300,000
Paul Hamlyn Foundation	-	88,000	88,000	80,000
People's Health Trust	-	76,104	76,104	17,894
Porticus UK	-	-	-	105,904
<b>Carried forward</b>	-	<u>2,539,668</u>	<u>2,539,668</u>	<u>3,192,175</u>

# CITIZENS UK CHARITY AND SUBSIDIARY

## Notes to the Financial Statements

Year Ended 31 March 2024

### 4. INCOME FROM DONATIONS AND LEGACIES (continued)

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
Brought forward	-	2,539,668	2,539,668	3,192,175
Social Housing and Resettlement				
Directorate	-	396,000	396,000	-
Solberger Foundation	-	-	-	15,000
South London and Maudsley NHS				
Foundation Trust	-	463,500	463,500	304,940
Southwark Council	-	-	-	25,000
Standard Life Foundation	-	-	-	100,000
South West London St George's	-	37,430	37,430	52,406
The Tudor Trust	-	64,020	64,020	25,000
This Day Foundation	-	150,000	150,000	-
Trust for London	-	1,185,815	1,185,815	1,283,630
Unbound Philanthropy	-	233,333	233,333	120,000
The Youth Endowment Fund	-	119,996	119,996	58,861
Other donations	449,114	-	449,114	571,024
<b>Total grants and donations</b>	<b>£ 449,114</b>	<b>£ 5,189,762</b>	<b>£ 5,638,876</b>	<b>£ 5,748,036</b>

Restricted funds received above total £5,189,762 (2023: £5,177,012).

# CITIZENS UK CHARITY AND SUBSIDIARY

## Notes to the Financial Statements

Year Ended 31 March 2024

5. EXPENDITURE	Fund-raising	Community	Governance	Total	Total
Costs directly allocated to activities	2024	2024	2024	2024	2023
	£	£	£	£	£
Grants paid	-	406,401	-	406,401	156,043
Staff related costs	865,608	7,153,227	118,352	8,137,187	6,701,521
Project costs	-	613,872	-	613,872	551,148
<b>Support costs allocated to activities</b>					
Staff training, recruitment and DBS checks	-	148,029	-	148,029	235,016
Premises costs	-	204,182	-	204,182	209,801
Postage, printing and stationery	-	145,666	-	145,666	109,251
Travelling, subsistence and hospitality	-	293,268	-	293,268	214,152
Equipment leasing	-	69,823	-	69,823	64,425
IT and communication costs	-	272,963	-	272,963	188,072
Auditor's fees	-	-	28,585	28,585	41,392
Legal, professional and accountancy fees	-	-	267,302	267,302	300,246
Doubtful debts	-	286,275	-	286,275	212,296
Other expenses	-	937,856	-	937,856	679,196
Pension remeasurement	-	4,846	-	4,846	11,443
<b>Total expenditure</b>	<b>£ 865,608</b>	<b>£ 10,536,408</b>	<b>£ 414,239</b>	<b>£ 11,816,255</b>	<b>£ 9,674,001</b>

Restricted expenditure above totals £5,375,768 (2023: £3,938,574).

All grants made by the charity were paid to institutions for the purpose of community organising which is in line with the charity's objectives.

## 6. NET (EXPENDITURE)/INCOME FOR THE YEAR

This is stated after charging:	2024	2023
	£	£
Operating lease rentals – land and buildings	155,858	167,134
Operating lease rentals – other	68,905	64,085
Auditor's remuneration – audit	19,850	18,950
Auditor's remuneration – other services	500	1,600



# CITIZENS UK CHARITY AND SUBSIDIARY

## Notes to the Financial Statements

Year Ended 31 March 2024

### 7. STAFF COSTS AND NUMBERS

	2024	2023
	£	£
Staff costs (including those recharged) were as follows:		
Salaries	6,779,645	5,562,051
Social security costs	717,541	597,295
Pension costs	618,255	516,538
	<b>£ 8,115,441</b>	<b>£ 6,675,884</b>
	<b>£ 8,115,441</b>	<b>£ 6,675,884</b>

The number of employees with total remuneration over £60,000 during the year was:

	2024	2023
	Number	Number
In the band £60,000 - £70,000	5	6
In the band £70,000 - £80,000	7	8
In the band £80,000 - £90,000	2	1
In the band £110,000 - £120,000	-	-
In the band £120,000 - £130,000	-	1
In the band £130,000 - £140,000	1	-
	<b>15</b>	<b>16</b>
	<b>15</b>	<b>16</b>

The key management personnel of the group comprise those of the charity and those of its wholly owned subsidiary, Centre for Civil Society Limited.

The total remuneration of the key management personnel was £524,142 (2023 : £472,734).

**The average monthly number of employees (including those recharged during the year), was as follows:**

	2024	2023
	Number	Number
Executive Director and Lead Organiser	1	1
Community Organisers	111	105
Directors	4	3
Managers	16	14
Administrators	24	19
	<b>156</b>	<b>142</b>
	<b>156</b>	<b>142</b>

# CITIZENS UK CHARITY AND SUBSIDIARY

## Notes to the Financial Statements

Year Ended 31 March 2024

### 8. TRUSTEE REMUNERATION AND EXPENSES

No Trustee received any remuneration during the year. Travel expenses of £271 (2023: £334) were reimbursed to two (2023: two) Trustees during the year. Other expenses of £Nil (2023: £51) were reimbursed to no (2023: two) Trustees during the year. No Trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year. The Trustees, as a body, have ultimate control of the charity.

### 9. TAXATION

As a registered charity, Citizens UK Charity is exempt from tax on income and gains falling within Part 11 of the Corporation Tax Act 2010 to the extent that these are applied to its charitable objectives. No charges have arisen in the charity. The charity is registered for Gift Aid with HM Revenue and Customs under reference XT26943. The subsidiary company pays Gift Aid to Citizens UK.

### 10. TANGIBLE FIXED ASSETS

<b>The company and group</b>	<b>Leasehold improvements £</b>	<b>Office and IT equipment £</b>	<b>Total £</b>
<b>Cost</b>			
At 1 April 2023 and 31 March 2024	4,078	19,397	23,475
<b>Depreciation</b>			
At 1 April 2023 and 31 March 2024	4,078	19,397	23,475
<b>Net book value</b>			
At 31 March 2024	£ -	£ -	£ -
At 31 March 2023	£ -	£ -	£ -

The charity's tangible fixed assets are used to support charitable activities

# CITIZENS UK CHARITY AND SUBSIDIARY

## Notes to the Financial Statements

Year Ended 31 March 2024

11. FIXED ASSET INVESTMENTS	2024	2023
	£	£
<b>The company</b>		
Shares in subsidiary undertakings	100	100
<p>The company owns 100% of the issued share capital of Centre for Civil Society Limited (Registered company number 07333734) a company registered in England and Wales. For the principal activity and further details of the Centre for Civil Society Limited see Note 21.</p>		
<b>12. CURRENT ASSET INVESTMENTS</b>		
	2024	2023
	£	£
<b>The company and group</b>		
Short term investments	3,000,000	-
<b>13. DEBTORS</b>		
	2024	2023
	£	£
<b>The company</b>		
Accounts receivable	549,144	644,926
Other debtors	50,386	50,386
Accrued grants receivable	43,282	483,927
Amounts owed by group undertakings	657,108	974,614
Prepayments	67,778	6,337
	<b>£ 1,367,698</b>	<b>£ 2,160,190</b>
<b>The group</b>		
Accounts receivable	1,522,560	1,697,585
Other debtors	51,100	50,890
Accrued grants receivable	43,282	483,927
Prepayments	69,686	6,337
	<b>£ 1,686,628</b>	<b>£ 2,238,739</b>

# CITIZENS UK CHARITY AND SUBSIDIARY

## Notes to the Financial Statements

Year Ended 31 March 2024

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	2024	2023
	£	£
<b>The company</b>		
Accounts payable	97,660	61,452
Other creditors	178,586	230,272
Accruals	185,380	80,309
Deferred income	289,602	214,833
Pension deficit accrual	4,038	4,846
	<u>£ 755,266</u>	<u>£ 591,712</u>
<b>The group</b>		
Accounts payable	200,762	64,768
Social security and other taxation	120,992	130,539
Other creditors	256,478	291,411
Accruals	377,458	173,232
Deferred income	289,602	214,833
Pension deficit accrual	4,038	4,846
	<u>£ 1,249,330</u>	<u>£ 879,629</u>
<b>15. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR</b>		
	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<b>The company</b>		
Pension deficit accrual	-	4,038
	<u>£ -</u>	<u>£ 4,038</u>
<b>The group</b>		
Pension deficit accrual	-	4,038
	<u>£ -</u>	<u>£ 4,038</u>



# CITIZENS UK CHARITY AND SUBSIDIARY

## Notes to the Financial Statements

### Year Ended 31 March 2024

#### 16. GRANTS RECEIVED IN ADVANCE (DEFERRED INCOME)

	2024 £	2023 £
<b>The group and the company</b>		
Deferred at 1 April 2023	214,833	208,333
Released to Statement of Financial Activities	(214,833)	(100,000)
Received and deferred in the year	289,602	106,500
	<u>£ 289,602</u>	<u>£ 214,833</u>
Deferred at 31 March 2024	<u>£ 289,602</u>	<u>£ 214,833</u>

#### 17. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds £	Restricted Funds £	Total £
<b>The company</b>			
Fixed asset investments	100	-	100
Net current assets	2,135,970	1,848,945	3,984,915
At 31 March 2024	<u>£ 2,136,070</u>	<u>£ 1,848,945</u>	<u>£ 3,985,015</u>
<b>The group</b>			
Net current assets	2,136,070	1,848,945	3,985,015
At 31 March 2024	<u>£ 2,136,070</u>	<u>£ 1,848,945</u>	<u>£ 3,985,015</u>

# CITIZENS UK CHARITY AND SUBSIDIARY

## Notes to the Financial Statements

Year Ended 31 March 2024

### 18. MOVEMENT IN FUNDS

	At 1 April 2023	Incoming resources	Outgoing resources	At 31 March 2024
The group	£	£	£	£
<b>Unrestricted funds:</b>				
Designated funds	1,476,791	6,089,766	(6,440,487)	1,126,070
General funds	960,000	50,000	-	1,010,000
<b>Total unrestricted funds</b>	<b>£ 2,436,791</b>	<b>£ 6,139,766</b>	<b>£ (6,440,487)</b>	<b>£ 2,136,070</b>
<b>Restricted funds:</b>				
Birmingham Citizens	7,189	141,285	(148,474)	-
Brighton	21,895	55,619	(55,380)	22,134
Central School	13,084	41,344	(54,428)	-
Essex	778	80,298	(81,076)	-
Leeds	-	186,652	(186,652)	-
Leicester	16,911	35,325	(36,212)	16,024
Liverpool	53,442	31,364	(49,596)	35,210
London Citizens	332,584	303,642	(243,165)	393,061
Manchester	-	67,541	(33,906)	33,635
NLC	-	159,773	(159,773)	-
Nottingham Citizens	850	111,841	(112,691)	-
PACT	103,613	553,476	(493,101)	163,988
Peterborough	56,556	95,781	(113,727)	38,610
Preston	35,214	19,999	(44,566)	10,647
Refugee Welcome	1,134,594	1,082,655	(1,322,861)	894,388
SLC	58,896	900,405	(887,201)	72,100
Somerset	-	39,517	(39,517)	-
TELCO	-	409,801	(409,801)	-
Thames Valley	16,903	126,051	(142,812)	142
Tyne Citizens	15,684	195,950	(178,967)	32,667
Wales	26,770	290,103	(269,999)	46,874
West London Citizens	139,988	261,340	(311,863)	89,465
<b>Total restricted funds</b>	<b>£ 2,034,951</b>	<b>£ 5,189,762</b>	<b>£ (5,375,768)</b>	<b>£ 1,848,945</b>
<b>Total funds</b>	<b>£ 4,471,742</b>	<b>£ 11,329,528</b>	<b>£ (11,816,255)</b>	<b>£ 3,985,015</b>

# CITIZENS UK CHARITY AND SUBSIDIARY

## Notes to the Financial Statements

### Year Ended 31 March 2024

#### 18. MOVEMENT IN FUNDS (continued)

In respect of the more material funds:

- Designated funds relate to the following: Assessing the way in which certain costs should be apportioned.
  - Living Wage Foundation work, £662,250 (2023: £673,997);
  - Head Office costs, £294,163 (2023: £380,013);
  - Other core services, £Nil (2023: £200,000); and
  - Chapter Designated surplus, £169,657 (2023: £222,781).
- All restricted grants referring to 'organiser' or regional locations represent funding for community organisers in the areas shown, or for the projects named in the relevant areas.
- The Refugee Welcome project is primarily focused on sponsoring refugees and is mainly funded by the Sponsor Refugees Foundation.

#### 19. PENSION COMMITMENTS (THE GROUP AND THE COMPANY)

The Company participates in the Pensions Trust's Growth Plan (the Plan). The Plan is funded and is not contracted out of the state scheme. It is a multi-employer pension plan and the share of underlying assets and liabilities belonging to individual participating employers constantly varies according to, for example, the performance of the Plan's investments. Due to the nature of the Plan, the accounting charge for the period under FRS 102 represents the employer contributions payable. The Plan includes both defined benefit (now closed) and defined contribution benefit structures (known as "Series"), and as such it has inherent guarantees that mean that the Company may need to make further contributions to meet deficits.

Following a change in legislation in September 2005, the potential debt on the Company could be levied by the Trustees of the Plan in the event of the Company ceasing to participate in the Plan or the Plan winding up, increased substantially. More recently, certain provisions of the Pensions Act 2011 which came into force on 24 July 2014 altered the definition of money purchase benefits in relation to Series 3 of the Growth Plan so that a liability arises to employers from past membership of any existing Series except Series 4. The debt for the Plan as a whole is calculated by comparing the liabilities for the Plan (calculated on a buy-out basis i.e. the cost of securing benefits by purchasing annuity policies from an insurer, plus an allowance for expenses) with the assets of the Plan. If the liabilities exceed assets there is a buy-out debt.

The leaving employer's share of the buy-out debt is the proportion of the Plan's liability attributable to members' employment with the leaving employer compared to the total amount of the Plan's liabilities (relating to members' employment with all the other current participating employers). The leaving employer's debt may also include a share of any 'orphan' liabilities in respect of other former participating employers. The amount of the debt therefore depends on many factors including total Plan liabilities, Plan investment performance, the liabilities in respect of current former employees of the employer, financial conditions at the time of the cessation event and the insurance buy-out market. The amount of any debt can therefore fluctuate over time.

# CITIZENS UK CHARITY AND SUBSIDIARY

## Notes to the Financial Statements

### Year Ended 31 March 2024

#### 19. PENSION COMMITMENTS (THE GROUP AND THE COMPANY) (continued)

The Company has been notified by the Pensions Trust of its estimated employer debt on withdrawal from the Plan based on the financial position of the Plan as at 30 September 2023. As of this date the estimated debt for the Company was £38,181. Whilst this contingent liability is not provided for within the accounts, the following paragraph shows the accrual that has been made in relation to the deficit as a result of the transition to FRS 102.

The Company has also been notified that additional contributions were payable for 10 years from 1 April 2014 in order to eliminate the Company's share of the funding deficit in the Plan. In accordance with the Company's accounting policy, this expenditure will be recognised in the accounts as the contributions become payable. A liability of £4,038 has been recognised at 31 March 2024 (2023: £8,884) in respect of the deficit repayments that the company is liable to meet. This represents amounts falling due both within, and after, one year.

At the year end there were outstanding contributions amounting to £Nil (2023: £Nil).

#### **Deficit Repayment Plan**

Under FRS 102 the Company is required to provide for liabilities falling due in respect of pension scheme deficit repayment plans where it has entered into such agreements to reduce its deficits.

As a result of the materiality of the balance in the current year, it has not been necessary to discount this.



# CITIZENS UK CHARITY AND SUBSIDIARY

## Notes to the Financial Statements

### Year Ended 31 March 2024

#### 20. LEASING COMMITMENTS (THE GROUP AND THE COMPANY)

At 31 March 2024 the group and the company had total commitments under non-cancellable operating leases as set out below:

	<b>Land and buildings 2024 £</b>	<b>Other 2024 £</b>	<b>Land and buildings 2023 £</b>	<b>Other 2023 £</b>
Operating leases which expire:				
Not later than one year	<b>209,044</b>	<b>77,746</b>	141,863	45,751
Later than one year and not later than five years	<b>596,586</b>	<b>132,972</b>	822,427	57,528
	<b>£ 805,630</b>	<b>£ 210,718</b>	£ 964,290	£ 103,279

# CITIZENS UK CHARITY AND SUBSIDIARY

## Notes to the Financial Statements

Year Ended 31 March 2024

### 21. SUBSIDIARY UNDERTAKING – CENTRE FOR CIVIL SOCIETY LIMITED

The mission of the Centre for Civil Society is to strengthen and support Civil Society as the ‘First Sector’ in Britain and Ireland. A powerful Civil Society will balance the power of the State and the market. This is necessary for a healthy democracy.

In the long term the aim of the Centre is to be the voice of Civil Society in the UK – to encourage developments which enhance Civil Society and to speak out and act on developments which undermine and threaten Civil Society. Initially, the company will act as a delivery vehicle for developing citizens training and supporting the unique alliance of major Civil Society partners who share a primary interest in this sector and its survival and strength.

The company will, among other activities, undertake training, research and consultancy with Strategic Partners that wish to develop an ‘organising’ culture and approach across their membership and core institutions. The Centre will eventually include the provision of archives, advocacy and policy co-ordination, and be a focus for relevant research. It will also deliver the training objectives of Citizens UK and contribute to the strategic development of Citizens’ organisations around the UK and overseas.

During 2023/24 financial year most income received by CfCS related to Living Wage Accreditation income from Living Wage Employers.

	2024 £	2023 £
Income	4,023,962	3,301,833
Expenditure	(1,291,468)	(923,634)
<b>Result for the year</b>	<b>£ 2,732,494</b>	<b>£ 2,378,199</b>
	<b>2024 £</b>	<b>2023 £</b>
Summary balance sheet:		
Current assets	1,151,272	1,262,631
Current liabilities	(1,151,172)	(1,262,531)
Long term liabilities	-	-
<b>Net assets</b>	<b>£ 100</b>	<b>£ 100</b>
Share capital	100	100
<b>Capital and reserves</b>	<b>£ 100</b>	<b>£ 100</b>

# CITIZENS UK CHARITY AND SUBSIDIARY

## Notes to the Financial Statements

Year Ended 31 March 2024

### 22. FINANCIAL INSTRUMENTS

	The Group		The Company	
	2024 £	2023 £	2024 £	2023 £
<b>Financial assets</b>				
Financial assets measured at the transaction price	<b>£ 1,565,842</b>	£ 2,181,512	<b>£ 1,249,534</b>	£ 2,103,467
<b>Financial liabilities</b>				
Financial liabilities measured at the transaction price	<b>578,220</b>	238,000	<b>283,040</b>	141,761
Financial liabilities measured at fair value	<b>4,038</b>	8,884	<b>4,038</b>	8,884
	<b>£ 582,258</b>	£ 246,884	<b>£ 287,078</b>	£ 150,645

Financial assets measured at transaction price comprise accounts receivable, grants receivable and certain other debtors.

Financial liabilities measured at transaction price comprise accounts payable and certain accruals.

Financial liabilities measured at fair value comprise the pension deficit accrual.

# CITIZENS UK CHARITY AND SUBSIDIARY

## Notes to the Financial Statements

Year Ended 31 March 2024

### 23. ANALYSIS OF CHANGES IN NET DEBT

The mission of the Centre for Civil Society is to strengthen and support Civil Society as the 'First Sector' in Britain

	Balance at 1 April 2023 £	Cash flows £	Other non-cash changes £	Balance at 31 March 2024 £
<b>The group</b>				
Bank and cash balances	3,116,670	<b>(2,568,953)</b>	-	<b>547,717</b>
Current asset investments	-	<b>3,000,000</b>	-	<b>3,000,000</b>
	£ 3,116,670	<b>£ 431,047</b>	£ -	<b>£ 3,547,717</b>
<b>The company</b>				
Bank and cash balances	2,907,202	<b>(2,534,719)</b>	-	<b>372,483</b>
Current asset investments	-	<b>3,000,000</b>	-	<b>3,000,000</b>
	£ 2,907,202	<b>£ 465,281</b>	£ -	<b>£ 3,372,483</b>

# CITIZENS UK CHARITY AND SUBSIDIARY

## Notes to the Financial Statements

### Year Ended 31 March 2024

#### 24. CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES YEAR ENDED 31 MARCH 2023

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £
<b>Income from:</b>			
Donations and legacies	571,024	5,177,012	5,748,036
Donations and grants in kind	76,820	-	76,820
Charitable activities:			
Membership dues	1,441,894	-	1,441,894
Training services	71,746	-	71,746
Other trading activities:			
Projects and other income	3,301,833	-	3,301,833
<b>Total income</b>	<b>5,463,317</b>	<b>5,177,012</b>	<b>10,640,329</b>
<b>Expenditure on:</b>			
Raising funds:			
Fundraising costs for grants and donations	640,524	-	640,524
Charitable activities:			
Capacity building for community organising	5,094,903	3,938,574	9,033,477
<b>Total expenditure</b>	<b>5,735,427</b>	<b>3,938,574</b>	<b>9,674,001</b>
<b>Net (expenditure)/income for the year</b>	<b>(272,110)</b>	<b>1,238,438</b>	<b>966,328</b>
<b>Balances brought forward at 1 April 2022</b>	2,708,901	796,513	3,505,414
<b>Balances carried forward 31 March 2023</b>	<b>£ 2,436,791</b>	<b>£2,034,9513</b>	<b>£ 4,471,742</b>









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