



ANNUAL REPORT 2023

Registered Company Number: **05268071**
Registered Charity Number: **1107264**

CITIZENS UK CHARITY AND SUBSIDIARY
(A company limited by guarantee)

**ANNUAL REPORT AND
FINANCIAL STATEMENTS
31 MARCH 2023**



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INTRODUCTION

*from our
Chair*



REVD CANON KAREN ROOMS
CHAIR OF TRUSTEES

For Citizens UK, this has been a year of record growth in terms of financial turnover and the number of staff. It has also been a year of significant delivery of our mission to make change, strengthen local institutions and develop community leaders. In the challenging context of political volatility, polarisation of opinion and the cost-of-living crisis pushing more and more people into desperate poverty, community organising continues to support local communities to secure the justice they want.

My thanks to all Citizens UK staff: those who organise and those who support the organisation to deliver its charitable aims. Faithful to organising philosophy, the charity has disorganised and reorganised through a transformation process in order to grow and develop. However welcome, change is always disruptive and I continue to be impressed by the dedication, imagination and sheer energy of everyone working across the organisation.

The real success of Citizens UK is the slow and profound development of local leaders and their institutions. What is sometimes easier to quantify and more visible, however, is the

justice won – for which two areas of work stand out in the last year. Firstly, the Communities for Ukraine work has provided a stable, safe and sustainable model of sponsorship within the Government Homes for Ukraine scheme, in addition to significant migration justice wins. These involved skilful, strategic and collaborative work on the part of the organisers leading our migration and refugee justice campaigns. Second, the collective priority of the Living Wage for Health and Social Care, where we saw UK-wide actions delivered by hundreds of leaders that resulted in tens of thousands of health and care workers being paid the real Living Wage. It has been great to see stronger connections between local chapters and the Living Wage Foundation too.

I also want to thank my fellow trustees for their faithful, wise and diligent governance work of oversight and for their generosity in offering their expertise and skill. The sudden and tragic loss of Neil Jameson, Founder of Citizens UK, has pressed upon me the importance of appreciating the amazing people we work with, and of attending to his, and our, legacy. This report is a testament to both.

INTRODUCTION

from our
Executive Director



MATTHEW BOLTON
EXECUTIVE DIRECTOR

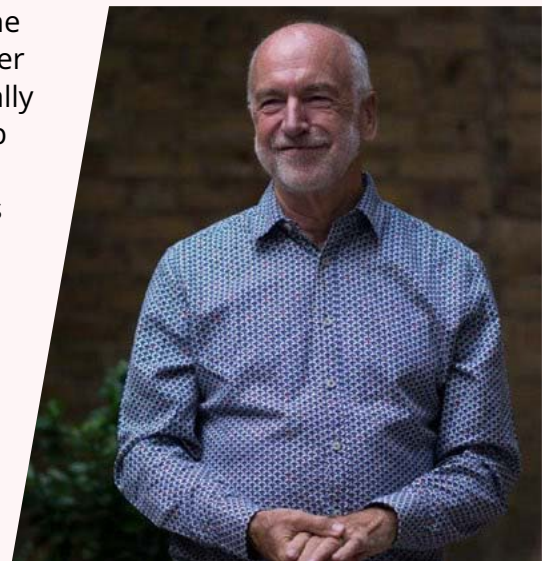
Coming out of the pandemic, what could be more important than making sure that health and social care workers who looked after us in our time of need get the recognition they deserve? That starts with them earning the real Living Wage. We chose to make the Living Wage in Health and Social Care a priority campaign across all Citizens UK chapters back in November 2021, and working together through this last year, we have helped secure real Living Wage pay rises for more than 80,000 health and social care workers.

This campaign has been important for workers, and for us as an organisation too. By enabling our members and chapters to choose a single campaign to work on together, and being able to demonstrate the massive impact we can make when we work collaboratively across geographies, we've built a more powerful organisation ready to take on new challenges. We've also been growing quickly, doubling in size over the last five years, with new places and projects. It's become all the more important that we pay attention to our culture and relationships, making sure we are building solidarity and trust across our staff, leaders and member institutions.

The priority campaign was one aspect of our transformation process; a two-year effort to learn and evolve, so that we can be ready for the next ten years with a more compelling and coherent identity, a more effective method, and to have even greater impact. The transformation process also included redoubling our efforts to ensure leaders experiencing injustice have power and agency in our work and developing a new theory of change.

As well as huge successes, we've faced some collective lows. Our founder, Neil Jameson, died suddenly in April 2023. He was a close friend and mentor for nearly 20 years and his passing brought me shock and sadness, alongside so many others who have deeply felt his loss. But it has been truly remarkable to witness the outpouring of love and respect from people for whom Neil was an inspiration, and to ask ourselves that powerful question: what would Neil want us to do? From speaking with those who knew him and watching a few recent speeches he made, it seems we have some clear guidance: don't give up – the work is needed now as much as it ever has been; make public action a habit; and prioritise the membership. These great lessons will help to guide us in years to come and I'm grateful to have them so clear in my mind.

I want to thank the leaders who power our work, especially those who rise up from injustice to make their voices heard, and our talented staff team, committed trustees and partner organisations.



Neil Jameson, Citizens UK Founder
PHOTO CREDIT: James Asfa

MISSION AND STRATEGIC AIMS



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 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

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.



Storytelling with undocumented leaders



The Settle Our Status (SOS) Campaign team has been organising monthly online storytelling trainings for community leaders without status. The aim is to build power, take action, and develop the confidence of leaders to create the positive change they want to see.

These sessions are held online and with the utmost care in regards to safeguarding, given the sensitivity of the campaign. The turnout from across the UK ranges between 30-60+ leaders. Storytelling sessions start with an ice-breaker style question, what we call 'rounds', to get leaders talking, as some may experience loneliness and do not have anyone to talk to at home. Next is a teaching element where a professional gives information about a particular topic, such as navigating the legal system or how to use creativity to fight social injustice. The teaching is followed by a story where a leader that has successfully been through the immigration system shares their success story in order to inspire and give hope to others. Many leaders have also gone on to attend more in-depth community organising training.

BUKOLA'S STORY

Bukola joined the SOS Campaign in 2021, but didn't trust organisers in the beginning. She was very careful with what she shared having come to the UK over ten years ago to settle down with her husband. She joined on a dependent partner visa and started working in the health sector, as well as volunteering for various roles with the local council health programmes and in care homes.

Outside work, Bukola volunteers in church, where she teaches children Bible stories and organises leisure activities all year round. In 2016, things

changed for the worse for her and her family. Despite having a visa when she arrived, Bukola became undocumented and many aspects of her life became challenging. She had lost confidence in herself just like thousands of people in her shoes.

The community organiser supporting Bukola, Elsie, said; "After a 121 with her, I understood that she was scared to express herself because of the lack of trust. At that point, I knew that I had to take it easy with her. I had several follow-up meetings so that I could build a relationship based on trust with her."

"I told Bukola about the community organising training at Citizens UK and she started with 1-day training. She always attends the SOS Storytelling Training and I remember asking her one day to chair a session, but she told me that she was shy. As time went on, she began to trust me and she was always asking when we will be having our next SOS Storytelling Training. That made me happy as I knew that she was getting comfortable with me. There are still barriers to the sessions such as childcare support and securing professionals to volunteer their time to give advice, but I can see what a difference the sessions are making."

Bukola finally got her papers last year and decided to share her story with others at a storytelling session. She said; "Listening to leaders share their stories and professionals train on immigration topics gave me a deep sense of relief and comfort knowing that I have people to support me through my journey." Bukola is just one of the many leaders that now has settled status thanks to the information obtained from the storytelling sessions.

A parent case study

“My name is Adela and I'm from Bolivia. I first came to Parents and Communities Together (PACT) with my son who is now three years old. When I was eight months pregnant, my midwife mentioned the Parent University project to me. There I met Mena, who welcomed me to the babies group at MumSpace. After joining PACT, I got involved with some activities at MumSpace and EspacioMama, and it was there that I also met Layla with the Family Food Club project and began to learn more.

One day, Mena from the staff team approached me and asked if I was okay. I felt safe enough to trust her with what was happening to me, and I shared that I had lived in this country for 16 years without a residence permit or a work permit, which was challenging every day. Not only did the PACT team support me in accessing local services, they also helped support my mental health. Since then, PACT has become part of my family.

Without the help of the team throughout the pandemic, I don't know what I would have done. Through PACT, I received education materials and clothing for my son from the baby bank, as well as access to vouchers for fruits and vegetables from the local market.

Now, I volunteer at Mumspace and Espacio

Mama, and I am improving my knowledge as a community leader. I finished community organising training and am now part of the core team at PACT, also engaging in South London Citizens leadership team meetings.

I am most proud of taking action recently with Southwark & Peckham Citizens to improve the conditions of social housing in our borough. This is an issue which directly affects us, and we brought five senior decision-makers in Southwark to the table and agreed to some changes around how the repairs service will function.

I was also part of the South London Listens Accountability Assembly and spoke about mental health challenges for parents in front of hundreds of people. I have been involved in the Leadership Team Meeting at Camberwell Art College, discussing the coming community organising events such as Housing Action, and the Delegates Assembly. I also represent English and Spanish-speaking parents on the PACT steering group.

PACT took me out of darkness when I was at a place where I could not even trust people. Now, my life is better because I know there is a place where I can talk and share with other mums while giving the best to my son through taking action in the community.”



Nottingham students campaigning



In the summer of 2022 and with local elections eight months away, Nottingham Citizens decided to use the upcoming political event to invest in the leadership development of our young people. In October, we gathered over 100 young people to launch our 'Young People's Manifesto'. Teams, made up of those aged between 7-17, went away to run listening campaigns, returning in December to share their stories and vote on priorities. Joanny from Nottingham Girls Academy bravely shared her story that evening and took the first step of taking her private pain and turning it into a public political moment that would inspire her fellow young people into action.

Over the next three months, they worked together to develop proposals to put to the candidates around their chosen areas – mental health, cost of living and safety. On 19th April, we held our Pre-Election Accountability Assembly, and the young people won commitments from the Council Leader including promises to build a cost-of-living action plan to poverty-proof city schools and ensure every school has a named senior leader responsible for mental health.

The most pivotal moment of the campaign was at the negotiation ahead of the assembly. One candidate was clearly nervous about being surrounded by 25 young people, and it was none other than Joanny who took it upon herself to put him at ease.

Joanny said; ***"When I was introduced to Citizens, I was terrified because I would be in a room with grown adults and share ideas in front of an audience. But when I spoke for the first time at an event that's when I realised that I could do so much more than just 'speak'. I started to come up with my own ideas and implement them in school. I started joining Zoom meetings, joining campaigns, and attending delegate assemblies.***

I spoke out loud, not even nervous this time, in front of so many people. Now, I am considered a leader, someone who is one of the oldest members of Equality Group, someone who is actively involved. I now support other young people speaking and finding their voices too, which is incredible to see. I am a leader who is ready to create some change and I can't wait to help other young people become leaders too."

Learning testimony

Leaders who have taken part in Citizens UK trainings share their experiences, including how training aided their personal development and understanding of community organising.

BUILDING EXPERIENCE

So much of my previous experience and learning makes much more sense. I feel ready and supercharged to fully participate in my role and feel able to apply ideas around my new knowledge. I am building one-to-one meetings (1-2-1s) into my weekly routine within my institution which adds so much purpose to my networks.

DEEPENING UNDERSTANDING

The training deepened my understanding of key concepts and practices, such as power analysis and leadership. Getting my head around these concepts wasn't easy, but I will be using the resources you've provided me around community organising to ensure I'm developing my knowledge further and staying sharp. The external partners I've spoken to are looking to work more closely to strengthen what I do. It's amazing what happens when you offer to go for coffee!

BUILDING CONFIDENCE

I'm already more confident and positive in my approach at work. I'm doing timed meetings off the back of the 1-2-1 advice, have booked about

six 1-2-1s in the first week after the training, and I can see a change in the working dynamic of the team already. I'm currently diluting any negative influences in our organisation which has already resulted in three new staff enquiries! I've also launched two fundraisers and got a pilot for a new youth group launched, and am about to start the building of a Youth Advisory Committee which will feed into the governance of the organisation.

MAKING CHANGE

The training sharpened my perception of power dynamics and has given me tools for taking action and focusing on change. It helped me clarify my place in my own institution by getting me to think about the power I do and don't have and how I can make change. I line manage a team of community organisers and the training made me realise that I have an amazing opportunity to develop a team of brilliant leaders who can do important work and change the way things are done in university access. I am creating a plan for developing a culture of collective leadership within my team. Ultimately, the training made me reflect on access and outreach work in the higher education sector and see that our established systems aren't doing enough or involving the right people in the right way. This realisation has helped me clarify what role I can play in addressing this and what I need to do next.





STRENGTHENING INSTITUTIONS

Strengthening Institutions

We bring together everyday people and local organisations to build a better, fairer society. While most organisations are attracted to Citizens UK by our social justice wins and our 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.



Working with schools

BRADFORD CITIZENS

Bradford is a city that was badly affected by the pandemic – it's also the 'youngest' city in the UK with a very high proportion of under-18s. Five multi-academy school trusts created an alliance that focused on the needs of those young people and their families as the city develops. We now have leaders across 25 schools, with 20,000 students taking part in listening opportunities, working and acting together on issues around mental health, racism, food poverty, cost of living and LGBTQ+ provision in schools.

The results have not always been comfortable for those running the Trusts – or for power-holders in the city – but there is now a deep understanding from CEOs, staff and students that change is needed and that change will take time. The work has strengthened the relationship between the Trusts and individual schools that are willing to work in civic partnership. We also have a new generation of leaders moving locally from school to college to university, carrying their organising skills with them. Who knows where they will go next?

BRIGHTON & HOVE CITIZENS

As a result of some of their city-wide listening, leaders from Brighton & Hove Citizens developed an ambitious manifesto which focused on some of the key changes they wanted to see that would impact tens of thousands of people across their communities. Mental health is at the heart of that.

This key focus led them to hold NHS and Council officials to account, thus enabling them to ensure that their voices were heard, especially in terms of the way referrals are being made and how people are supported – or not – as they're waiting for key appointments.

Schools and colleges, in what is one of Citizens UK's newest alliances, have managed to connect their aspirations and get young people and staff involved in actions and negotiations, which have led to changes impacting them directly. Not only can they now say that they've developed more powerful leaders, they can also say that they've got them to win on some of the issues they care most about.





Focusing on higher education

The focus of the Higher Education (HE) work at Citizens UK has been to extend and deepen our relationships with Higher Education Institutions by better understanding the sector and its opportunities. We began by benchmarking Citizens UK's existing relationships with universities and presented the results internally. We then set about raising our profile in the sector by delivering a learning session for HE leaders in September 2022 attended by 85 people. This was followed by an in-person conference at Queen Mary University of London, attended by 120 HE leaders in January 2023. In addition to highlighting the work of those engaged in organising across the sector, the event also seeded four communities of practice:

1. Embedding community organising in the curriculum
2. Developing a pathway to accrediting as real Living Wage employers
3. Community organising in the context of the Civic University
4. Student Unions and broad-based community organising

The sectoral groups meet four times a year to co-produce resources and develop sector-specific and sector-led campaigns. Higher Education membership is now up 30% over just seven months. Since the start of the project, there has also been over a doubling of the number of universities that are strategic partners from three to eight.

The role of the Citizens UK HE Team in this dramatic increase in membership dues is yet to be evaluated, but it certainly has increased the profile of our work and activity in the sector. One example of this is when community organisers in West London Citizens recognised they didn't have a university in membership. They then approached the University of Westminster to join their chapter. Organisers directed interested leaders to the learning event and later the conference at Queen Mary, where leaders were able to see the range of our work across the sector. With this help, they recruited the University as a strategic partner.

Alexea, a student at Queen Mary said;
"Community organising allows different communities to come together to create power networks that enable them to make change. It allows the underrepresented to be represented, and as a university student, it's important for us to be able to see ourselves represented across different opportunities within the world around us."

The team has also identified sustainable Student Union membership as an area requiring attention. Apart from Student Unions being valued members, they also have strategic importance. Following an event attended by over 70 student leaders, we now have oversubscribed training in the coming summer, which will work to secure more vital Student Unions into membership.

Sunderland Council Living Wage Campaign

Since launching in 2015, low pay has been a leading issue arising from listening campaigns with community leaders in Tyne and Wear Citizens. Poverty linked to low pay in the region has been well documented and is still widespread.

A thriving Living Wage Action Team have since been working with local employers asking them to accredit and pay workers a real Living Wage, resulting in four times as many agreeing to accredit, including large institutions such as Newcastle University and the University of Sunderland. It didn't stop there – Sunderland City Council became the first local authority in the region to accredit in 2020. Since then, employers in the city, including Tyne and Wear Citizens members, have worked together to map the low-pay environment and create an action plan for change, launching as a Living Wage City during Living Wage Week 2022. Their action plan sets out how the alliance intends to triple the number

of workers covered by Living Wage accreditation in Sunderland over the next three years. This will result in 19,702 more workers in Sunderland receiving the real Living Wage by 2025.

Gayle Purves is on Tyne and Wear Citizens' Living Wage action team. Reflecting on her motivations for joining the campaign, she said, ***"I experienced low-paid, insecure work some years ago and the experience of not having enough money to pay bills yet being too exhausted and worn down to fight the injustice has stayed with me. Working extra hours when low paid is often seen as a solution to the problem. This may be a short-term fix, but paying a real Living Wage to people affords workers the ability to strike a work-life balance and avoid the stresses that come with being overworked and underpaid. I am privileged to work on a campaign at a local and national level that strives to get this for workers."***





Working with faith-based organisations

The Diocese of Chelmsford – the Church of England in East London and Essex – has been a strategic partner of Citizens UK since 2016 when Bishop Roger Morris played a crucial role in the founding of Colchester Citizens, and Rev Caroline Beckett led one of the first campaigns, a demand for women-only swimming sessions in the local pool, a story you can listen to on the 'Sink or Swim!' episode of Citizens UK's podcast: [Everyday People Making Change](#).

As Essex Citizens grew, the Diocese of Chelmsford deepened its engagement with community organising. Reverend Andy Griffiths, Head of Training at the Diocese, attended the six-day Citizens UK National Community Leadership Training in 2018 and was struck by how valuable the community organising skillset would be for clergy. Rev Griffiths worked with community organisers to develop a training programme for trainee vicars in the Diocese, encouraging them to have one-to-one meetings (1-2-1s) every week, run listening campaigns in their community, and take action on social justice issues. This year, 20 trainee vicars from across East London and Essex took part in the training.

As well as helping to deliver community organising training to trainees, Rev Dr Sara Batts-Neale, the

Chaplain at Essex University, has played a key role in organising students to take action on the issues that matter to them and to get a seat at the table with key decision-makers, such as the Police, Fire and Crime Commissioner, Roger Hirst.

In April 2022, the Diocese was among the first organisations to join Citizens UK's [Communities for Ukraine](#) scheme as a Resettlement Partner. A team was established to recruit hosts for Ukrainian refugees and to form Welcome Hubs to provide ongoing support. In February 2023, the new Bishop of Chelmsford, Rt Revd Guli Francis-Dehqani, gave the opening reflection at an event to mark the anniversary of the outbreak of the war. A month later, a number of the Ukrainian hosts and their guests were prominent participants at the launch of the new Chelmsford Citizens alliance, contributing musically as part of a choir, but also holding the local council to account for their refugee support.

Working with faith-based organisations, Father Dominic Howarth, Caritas Diocese of Brentwood said, ***"This is Church – a place where everyone is welcome. It's what we do: come together, a Church of all nationalities, all races, all communities. A vibrant, visible, vital sign that everyone is cherished, honoured and welcome."***

MAKE CHANGE

Make Change

Across the Citizens UK 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.





Living Wage highlights

The Living Wage Foundation accredited a record 3,150 organisations in the last financial year, resulting in pay rises for an additional 90,000 low-paid workers during a cost of living crisis. We've taken a sectoral focus to secure wins in health, social care and hospitality to ensure our impact is felt where it's needed most, and built on our place-based model to develop city-wide Living Wage campaigns in Greater Manchester and London. Our cross-organisational efforts to Make London a Living Wage City resulted in 29,000 pay rises to the higher London Living Wage and an ongoing commitment to uplift wages by the cost of living.

The focus across the whole of Citizens UK on Health and Social Care has highlighted the impact of bringing together civil society, employers and workers in this way. As a result of our local work to exert pressure on the NHS – including an assembly in October 2022 attended by 500 people – South-East London Integrated Care System (ICS) became the first in London to see all of its NHS Trusts accredited. Since we launched the Health & Social Care Action Group, which has representatives across the sector and civil society coming together on this issue, the number of Living Wage accredited NHS Trusts in London has increased from eight to 21, securing pay rises for 7,273 people.

Access to mental health services in South London

South London Citizens ran a mental health listening campaign over eight months called South London Listens, where we listened to over 5,600 people through 1-2-1 conversations and group meetings to answer the question: what is putting pressure on the wellbeing of you and the people you care about? We particularly listened to migrant and diaspora communities (through member organisations like Lewisham Refugee and Migrant Network, Creating Ground, Shpresa Programme, and St Mary's Primary School), with listening sessions in Arabic, Portuguese, Spanish, Yoruba, and more.

One of the top issues that emerged was access to services for migrant and diaspora communities, who shared that rather than being 'hard to reach' groups – as the mental health trusts may describe them – it was actually the NHS trusts that are 'hard to reach' for these groups. The team of leaders –

with over 95% of them being migrant and diaspora leaders – worked with the trusts and Clinical Commissioning Groups (CCGs) to co-produce a solution:

1. Embedded mental health practitioners in our migrant and community organisations so people can access the support they need.
2. All GP surgeries signing up to the Doctors of the World UK (DOTW) [Safe Surgeries](#) scheme and fully embedding the guidance to ensure that every member of our communities can register for a GP, regardless of immigration status. We held an assembly with 500 people on 10th October at which the CEOs of the South East and South West London Integrated Care Boards committed to develop a system-level plan to ensure this happens.



Following the assembly, leaders from across South London formed a Safe Surgeries taskforce to build community and NHS engagement around the issue of primary healthcare access. Migrants and sanctuary seekers with lived experience of healthcare barriers led a number of initiatives to raise awareness about Safe Surgeries, including circulating letters to GPs encouraging them to attend Safe Surgeries training; conducting 'secret shopper' exercises to investigate how GP staff engaged with undocumented patients; and developing a forum theatre presentation on Safe Surgeries that was presented to Greenwich GPs.

All of these community actions culminated with an online Safe Surgeries Summit in May 2023 that brought together nearly 100 stakeholders from across South London, including sanctuary seekers, ESOL students, civil society leaders, local authority representatives, healthcare practitioners, and senior NHS leadership.



Asylum accommodation



An emerging issue recognised by Citizens UK is the experience of people who are housed in asylum accommodation. In 2021, we incorporated Refugees for Justice into Citizens UK. As well as Refugees for Justice continuing to hold the UK government and private providers such as Mears to account, we have active

campaigns on asylum accommodation in London, Reading, the North East and Essex.

This year, we ran an assembly with 180 asylum seekers and allies in North London to agree on the local priorities, including installing more washing machines in the hotels.

Other Citizens UK alliances have worked on campaigns for improved food and mental health services in asylum accommodation.

The next phase for us is to connect these local campaigns to form a national action team on asylum accommodation, led by asylum seekers, in order to develop a campaign strategy to change government policy in the long term and ensure that people seeking asylum can live in dignity.

Peterborough Citizens lighting campaign

Peterborough Citizens' first-ever campaign came from engaging with 2,000 people across the community, where it became clear crime and safety was a big problem. After listening to people with lived experience of crime and safety and researching into crime hotspots, Central Park was a location that kept coming up, so it became a key target. Whilst it was a vibrant and fun place during the day, after dark – and especially in the winter months – this vital community space became unsafe, especially for women and young children.

Six schools that are members of Peterborough Citizens share the entrances and exits to this park. Unfortunately, teachers often had to leave school to break up fights, women frequently reported being sexually harassed and young people were being offered drugs as they walked through. Working together, Saint John Fisher Catholic School, Peterborough College, Nene Park Academy, Thomas Deacon Academy, Nene Park Trust and UNISON campaigned for a safer park. For over a year, members held key decision-makers to account, including the Deputy Police and Crime Commissioner and the Head of Infrastructure for Peterborough City Council. Members invited them to a walk around Peterborough Central Park, in the

middle of the winter, just as school finished for the day. A student shared how they were attacked for no reason; a parent shared how she was followed and cat-called; and a dog walker explained how they use their torches to walk their dog due to poor lighting – at which point the Deputy Police and Crime Commissioner said – ***"I can't see any of you! Can we go back inside or turn our lights on?"*** The community responded by asking them to turn the lights on in the park.

After campaigning for 18 months, Peterborough Citizens won five CCTV cameras worth £85,000 and a £25,000 bid for solar studs on the outer rim of Central Park.

Ufuoma Ehwerhemuepha, a student at St John Fisher Catholic School, said: ***"Areas such as Central Park are vital to communities, they provide an accessible green space and a place to make memories with family and friends. Yet they are often overlooked. Having enjoyed the park from childhood into my teen years I felt the need to join the campaign to ensure that the park's positive impact would continue and not be overshadowed by anti-social behaviour. Protecting spaces like Central Park is vital in growing cities like Peterborough."***





Health and Social Care campaign

In 2021, leaders across Citizens UK selected a Living Wage for Health and Social Care as the priority campaign across all chapters. This meant that alongside local efforts to tackle low pay in the sector, chapters across the UK worked together towards a collective goal to secure pay rises for low-paid workers.

The collective focus meant national change was possible. In Wales, almost ten years of organising from Citizens Cymru Wales around the Living Wage culminated in a landmark pledge from the Welsh Government that from June 2023, all care workers in Wales would receive a real Living Wage. The change will impact more than 50,000 staff and represents a £70 million investment into Wales's care workers.

As well as social care, our leaders focused their attention on our health system. In West London, 80 leaders and 14 institutions came together to encourage some of the area's largest employers to invest in their workforce. Leaders tried a range of tactics to show the staff need and business case for paying a real Living Wage, including leaders securing a meeting with an NHS Trust's Head of HR to show the disproportionate impact of low pay on migrant workers and racialised communities. At the start of the campaign, West London had no accredited NHS Trusts – now, five of the nine Trusts in the area have accredited.

In all, this combined effort saw an additional 274 organisations in health and social care accredit with the Living Wage Foundation. All of these commitments to fair pay will ultimately result in 88,096 people benefitting from a real Living Wage.

Phoebe, City of Westminster College student on a health and social care course said; ***"As a young person at times I feel powerless or invalidated in my voice and opinion when it comes to politics and social justice. Through Westminster Alliance, I was given a pedestal for my voice to be heard, valued and strike change in the pay inequalities for the NHS. Knowing that I made a difference in the community I grew up in gave me enthusiasm and hope."***

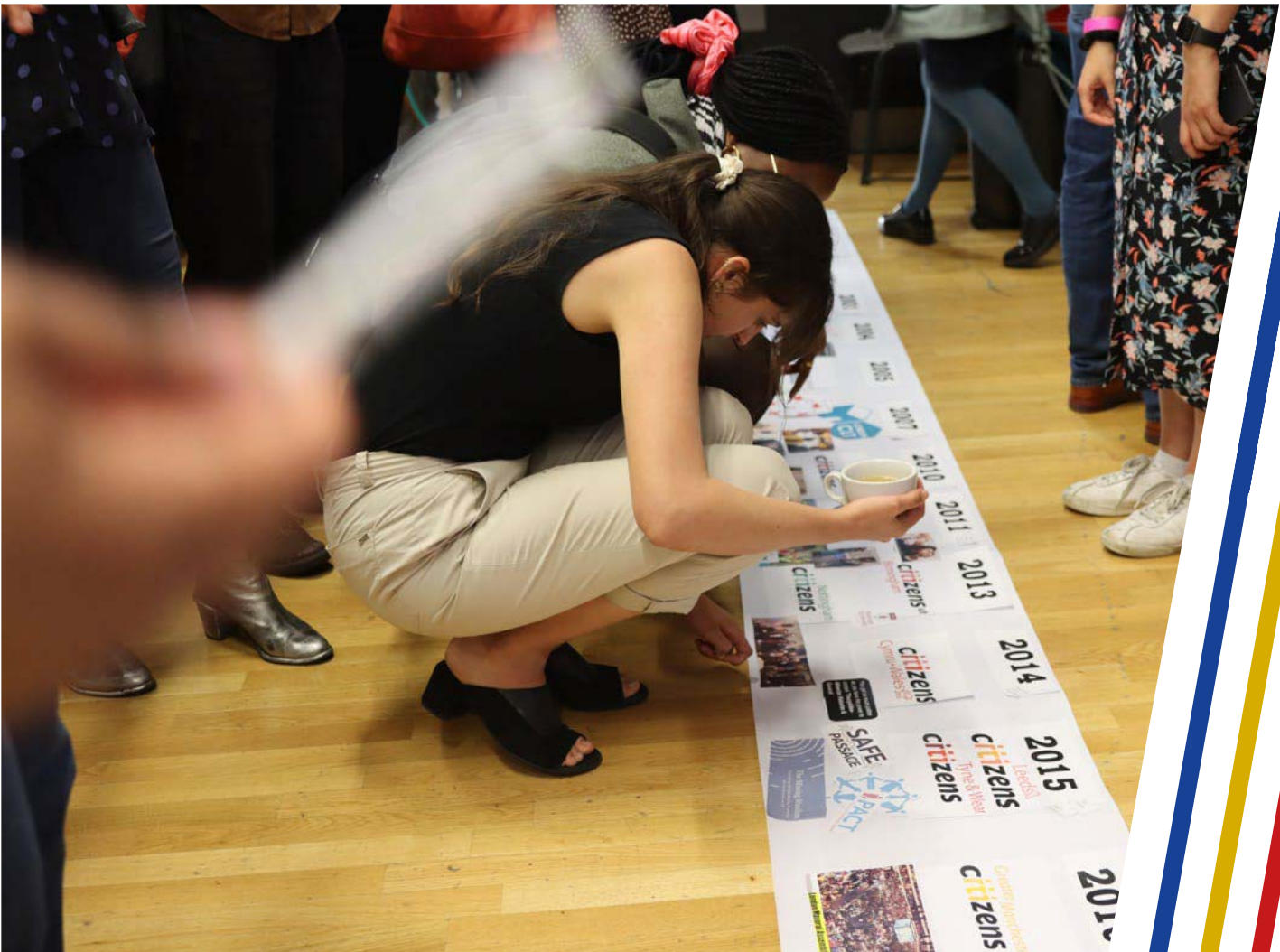
We also saw local authorities take up the mantle of tackling low pay. On the first day of Living Wage Week in November 2022, Newcastle City Council announced they had become an accredited Living Wage employer. Tyne & Wear Citizens had worked with successive councils to secure fair pay for care workers, and this win is in part thanks to their work with allies in the region including Sunderland City Council, Newcastle University, North of Tyne Combined Authority and the North East Child Poverty Commission, demonstrating the power of collective action.

HR SUMMARY

HR Summary

Citizens UK had another year of employee growth. Staff have pulled together to welcome, train, and embed over 55 new colleagues.

Our values are important to us and help frame our activity, steer us in how we work together and assist the decisions we make.



INCLUSION

This year we decided to look at how to better live our inclusion value. It was recognised that this would be a long, and possibly challenging, journey and we brought in additional support from a part-time consultant to help develop a clear plan. Our inclusion work has included:

- A group of senior managers representing all parts Citizens UK drafting an Inclusion Vision Statement, which our Trustees and wider staff team reviewed and contributed to.
- Conducting surveys about the diversity and representation of our key leadership and advisory groups, analysing the data and running workshops to map out changes.
- Embedding inclusion and diversity as a priority area into our 2023 business planning process.
- Our employee network for racialised colleagues re-launched this year. We have two groups: the REACH Network for any employee who wishes to be involved, and Rich Tapestries, a dedicated safe space for racialised colleagues. As with our Rainbow Network for LGBTQIA+ staff and allies, the REACH Network will contribute to ongoing improvements at Citizens UK.
- We entered the Stonewall Equality Index in 2022 and we will use the feedback in the next financial year as a gap analysis tool to help us identify actions we could take across the inclusion space.
- We ran several new training sessions for employees covering LGBTQIA+ Allyship and neurodivergent awareness.
- To ensure we keep up momentum on our inclusion activity, we recruited for a part-time and permanent Diversity, Equality and Inclusion (DEI) Manager. To ensure the DEI Manager has support, we created an Inclusion Working Group formed of trustees, executives, employee network representatives and our HQ team. We hope the combination of a dedicated resource and a motivated working group will help us on our journey.

"Citizens UK allows me to be a true version of myself, where my faith and culture are well respected. Inclusion is at the core of our work, and there's not only an understanding of differences, but a celebration of them. As well as receiving work benefits such as flexible working hours and a good annual leave allowance, there are smaller day to day things that reflect our inclusive culture: for example, having the option to change my working hours during Ramadan, or being given breaks to perform prayers and during staff meetings. With my faith being extremely important to me, being given space to be myself is what makes working here so fulfilling."

***- Afsana Salik,
Community Organiser***

KINDNESS

Our kindness value encompasses wellbeing. During the year, the Executive Team and our Trade Union representatives worked together to identify and try to resolve capacity issues within Citizens UK, encouraging us to be kind to ourselves and each other. This has included:

- Improving how we monitor and manage workload and wellbeing, including TOIL and sharing this in the appraisal process.
- Tackling the structural causes of overwork by providing training on making sustainable deals with members, a checklist on how to quickly evaluate a new opportunity, increasing sustainable income and guides to full-cost recovery in fundraising.
- Investing in managers, including a three-day people leadership management training covering wellbeing, assignment-setting, and coaching. 12 managers attended this year and we will run training for more managers next year. We also pulled all line manager guidance together in a Line Manager Toolkit on our intranet.
- Creating summaries of the tools and help available to support staff, including our employee assistance programme and a guide to accessing mental health support.
- Our Workplace Experience Group implemented initiatives such as our step challenge, Pride celebration event, lunchtime yoga, meditation, and coffee roulette to meet new colleagues.

"To me, kindness in my work means intentionally setting aside time in the busyness of the working day to think about colleagues and leaders... how is that person? What are they facing right now? What might they need? Do I know? Could I reach out and find out, share a word of encouragement, or simply let them know I'm here if they need anything? I know I have been on the receiving end of this type of kindness over the years - busy people taking time to give me a call or ask me how I am, and that's inspired me to do the same."

**- Pete Rogers,
Community Organiser**



COURAGE AND SOLIDARITY

In 2021 we embarked on the Transformation Process; a wide-ranging organisational development project. As the organisation was growing in several different dimensions (staff, geography, range of work, and diversity of partner organisations) we concluded it was important to intentionally consider how we could best improve our impact; develop a stronger collective identity; and strengthen our ability to deliver our mission in the next phase of our development. We listened to stakeholders including staff, members, and allies. We clarified our core ethos, which guides our work, as follows:

- **PEOPLE** – We make sure that our members and those experiencing injustice act for themselves and have real power and agency in what we do.
- **POWER** – We build the relational power needed to win real change and we innovate for impact.
- **PARTNERSHIPS** – We work in diverse alliances and partnerships for the common good, which bring private and public sector institutions into accountable relationships with our member institutions.
- **PARTICIPATION** – We support people to participate in public life in a non-partisan way.

We have subsequently completed workstreams on a range of themes including:

IDENTITY

- Refreshing our brand identity
- Strengthening our communications function
- Developing our theory of change to incorporate multiple approaches with our core broad-based organising approach

METHOD

- Improving our organising practices
- Improving collaboration across teams
- Strengthening connections between our projects and our broad-based alliances
- Improving staff training and learning

IMPACT

- Developing organisation-wide strategy and structure
- Understanding and celebrating impact
- Developing our capacity for innovation

This work has generated multiple outputs including new systems, frameworks, principles, and practices which we are now implementing across the organisation. During the next financial year, we will create a Learning & Innovation team which will focus on staff development, training for leaders, and in this way continue to support organisational change and the implementation of the Transformation Process.





A YEAR IN NUMBERS

19 COMMUNITY SPONSORSHIP GROUPS + **28** RESETTLEMENT PARTNERS

HAVE WELCOMED **841** REFUGEES IN 2023 (FROM APRIL 2022-MARCH 23)



617

PARENTS SUPPORTED THROUGH PARENTS AND COMMUNITIES TOGETHER (PACT) IN SOUTHWARK, LEEDS AND TYNE AND WEAR (FROM APRIL 2022-MARCH 23)



499

INSTITUTIONS IN MEMBERSHIP

19,161

PEOPLE WHO HAVE DEVELOPED THEIR LEADERSHIP, SKILLS, CONFIDENCE AND TAKEN ACTION

6,563

PEOPLE EXPERIENCING INJUSTICE HAVE PLAYED A LEADERSHIP ROLE OR TAKEN ACTION

287,481

PEOPLE DIRECTLY IMPACTED BY THE VICTORIES WON ACROSS CITIZENS UK.*

* This year, Citizens UK started a new process of gathering data and measuring impact. This data is an estimate and has been extrapolated from a partial data set which accounts for significant fluctuations from the 2021/22 Annual Report



12,480

EMPLOYERS PROVIDING A PAY RISE TO MORE THAN

400,000

PEOPLE SINCE THE CAMPAIGN BEGAN (TO THE END OF 31st MARCH 2023)

A TOTAL OF **203**

LEADERS COMPLETED ONE OF OUR ACCREDITED COMMUNITY ORGANISING TRAINING SESSIONS (INCLUDING SCHOOLS & COLLEGES TRAINING).

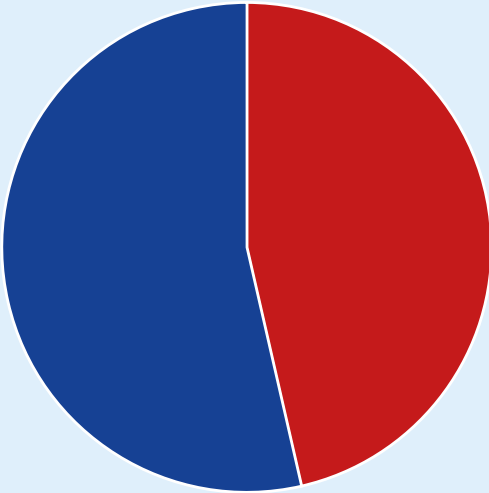
- 50 leaders completed our 3-day accredited community organising training.
- 90 leaders completed our 6-day accredited community organising training.





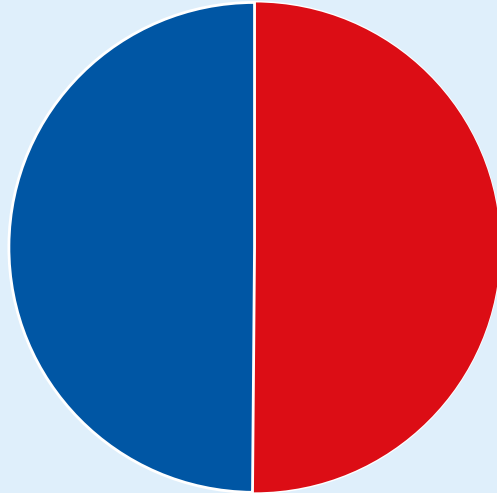
FINANCIAL SUMMARY

2023 TOTAL INCOME: £10,640,329



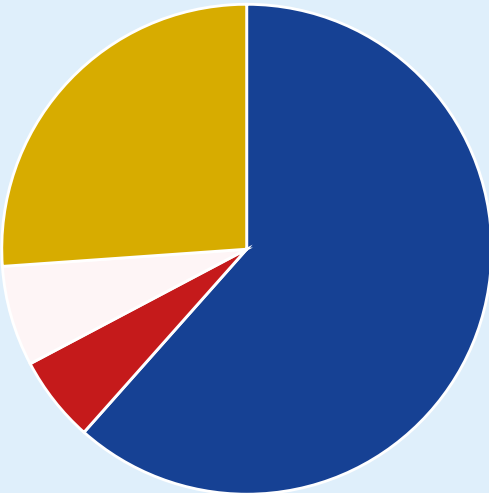
Hard - (Dues & Accreditation) £ 4,815,473
Soft - (Grants and Others) £ 5,824,856

2022 TOTAL INCOME: £7,752,440



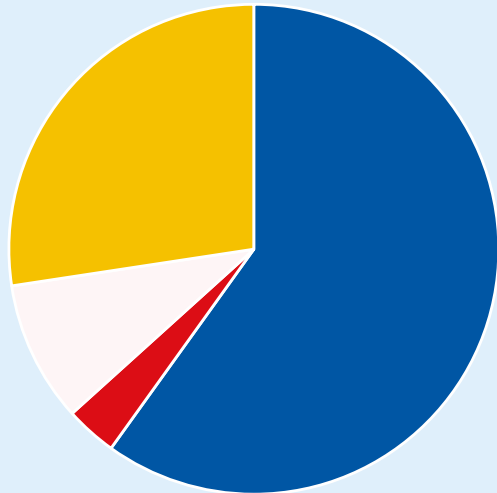
Hard - (Dues & Accreditation) £ 3,886,463
Soft - (Grants and Others) £ 3,865,977

2023 TOTAL EXPENDITURE: £9,674,001



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

2022 TOTAL EXPENDITURE: £6,435,318



Staff Costs £ 3,855,250
Activity Cost £ 218,704
Fundraising £ 598,510
Others £ 1,762,854

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.

Charity name	Citizens UK Charity	
Working name	Citizens UK	
Website	www.citizensuk.org	
Members of the Board of Trustees	Revd Canon Karen Rooms	Chair Leicester Citizens*
	Saba Abid Shafi	Treasurer*
	Meriel Barclay	
	David Edward Canham	
	Ranjit Sondhi OBE	Citizens UK Birmingham*
	Rt Hon John Dominic Battle	
	Noeleen Cohen	Leeds Citizens* Vice-Chair
	James Pickering	North London Citizens*
	Lindsay Jane Driscoll	South London Citizens*
	Clive Foster	(Resigned 17 August 2023)
	Dr Mahera Ruby	
	Sheikh Nuru Mohammed	
	Stuart Wright	
	Sally Rush	

* 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 2023:

Matthew Bolton	Executive Director
Katherine Chapman	Director, Living Wage Foundation
Jonathan Cox	Deputy Director
Jawed Neshat	Director of Finance and Operations (Appointed 1 August 2022)
Elizabeth Gutfreund-Walmsley	Director of Communications, Membership and Campaigns

CITIZENS UK CHARITY AND SUBSIDIARY OFFICERS AND PROFESSIONAL ADVISERS

Registered Office and Operational address

Jacquard Point
1 And 3 Tapestry Way
London
E1 2FJ

Registered Charity Number Registered Company Number

1107264
05268071

Auditor

SB Audit LLP
Chartered Accountants and Statutory Auditor
820 The Crescent
Colchester Business Park
Colchester
CO4 9YQ

Bankers

HSBC Bank PLC
75 Whitechapel Road
London
E1 1DU

Solicitors

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 2023.

The legal and administrative information set out on pages 30 and 31 forms part of this report. Similarly, the Annual Report set out on pages 4 to 28 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.

SMALL COMPANY PROVISIONS

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006..

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

Citizens UK's total (consolidated) income for the year ended 31 March 2023 was £10.640m with expenditure totalling £9.674m, resulting in a surplus for the year of £966k. When added to the historic balances brought forward at the start of the year, our overall year-end reserves were £4,472k which will be applied to our charitable activities in the future. This figure comprises £2,035k of restricted funds and £2,437k 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 in the 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 the group level) of £1.1m are generally in line with our target level of undesignated unrestricted funds. The strategy is therefore to maintain significant reserves through planned operating surpluses.

It is important to note that the reserves policy has been subject to a review during 2023 and, as a result, the proposed policy is expected to be ratified by the Board on 25 October 2023.

TRUSTEES' INDEMNITY INSURANCE

The Charity took out an indemnity insurance to cover its Trustees for 2022/23. 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 register 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 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

CUK 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.

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.

CITIZENS UK CHARITY AND SUBSIDIARY REPORT OF THE EXECUTIVE DIRECTOR AND TRUSTEE BOARD

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 Trust 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 if 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

Our auditors Scrutton Bland LLP transferred their audit registration and therefore that part of their business to a newly incorporated limited liability partnership, SB Audit LLP, on 1 April 2023. Accordingly, Scrutton Bland LLP formally resigned as the Charitable Company's auditor with the Trustees duly appointing SB Audit LLP to fill the vacancy arising.

The resolution to re-appoint SB Audit LLP as audit of the Charitable Company will be put to the Trustees.

Signed for and on behalf of the Trustees:

Karen SF Rooms

Revd Canon Karen Rooms, Chair of the Board of Trustees

Approved by the Trustees on **25 October 2023**

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 2023 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".

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 2023 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; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies exemption in preparing the narrative reporting and from the requirement to prepare a Strategic Report.

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 37, 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. 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.

SB Audit LLP

Timothy O'Connor (Senior Statutory Auditor)

For an on behalf of

SB AUDIT LLP

Chartered Accountants and Statutory Auditor

820 The Crescent
Colchester Business Park
Colchester
Essex
CO4 9YQ

Date: 19/12/23

CITIZENS UK CHARITY AND SUBSIDIARY CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES THE GROUP INCOME AND EXPENDITURE ACCOUNT YEAR ENDED 31 MARCH 2023

	Notes	Unrestrict- ed Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
Income from:					
Donations and legacies	4	571,024	5,177,012	5,748,036	3,865,977
Donations and grants in kind		76,820	-	76,820	19,229
Charitable activities:					
Membership dues		1,441,894	-	1,441,894	1,094,013
Training services		71,746	-	71,746	84,702
Other trading activities:					
Projects and other income		3,301,833	-	3,301,833	2,688,519
Total income		5,463,317	5,177,012	10,640,329	7,752,440
Expenditure on:	5				
Raising funds:					
Fundraising costs for grants and donations		640,524	-	640,524	598,510
Charitable activities:					
Capacity building for community organising		5,094,903	3,938,574	9,033,477	5,836,808
Total expenditure		5,735,427	3,938,574	9,674,001	6,435,318
Net (expenditure)/income for the year	6	(272,110)	1,238,438	966,328	1,317,122
Balances brought forward at 1 April 2022		2,708,901	796,513	3,505,414	2,188,292
Balances brought forward at 31 March 2023	17	£ 2,436,791	£ 2,034,951	£ 4,471,742	£ 3,505,414

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 46 to 65 form part of these financial statements.

CITIZENS UK CHARITY AND SUBSIDIARY GROUP AND COMPANY BALANCE SHEETS AS AT 31 MARCH 2023

	Notes	The Group		The Company	
		2023 £	2022 £	2023 £	2022 £
Fixed assets					
Tangible assets	10	-	-	-	-
Investments	11	-	-	100	100
		-	-	100	100
Current assets					
Debtors	12	2,238,739	1,848,159	2,160,190	1,470,955
Cash and cash equivalents		3,116,670	2,828,005	2,907,202	2,763,847
		5,355,409	4,676,164	5,067,392	4,234,802
Creditors: amounts falling due within one year	13	879,629	1,016,239	591,712	601,870
Net current assets		4,475,780	3,659,925	4,475,680	3,632,932
Total assets less current liabilities		4,475,780	3,659,925	4,475,780	3,633,032
Creditors: amounts falling due after one year	14	4,038	154,511	4,038	127,618
Net assets		£ 4,471,742	£ 3,505,414	£ 4,471,742	£ 3,505,414
Charity Funds	17				
Unrestricted funds:					
Designated funds		1,476,791	1,908,901	1,476,791	1,908,901
General funds		960,000	800,000	960,000	800,000
		2,436,791	2,708,901	2,436,791	2,708,901
Restricted funds		2,034,951	796,513	2,034,951	796,513
	16	£ 4,471,742	£ 3,505,414	£ 4,471,742	£ 3,505,414

The financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

Net income for the year of Citizens UK Charity was £966,328 (2022: £1,317,122).

The financial statements were approved and authorised for issue by the Trustee Board on. **25 October 2023**
Revd Canon Karen Rooms, Chair of the Board of Trustees

Company registration number: 05268071

Charity registration number: 1107264

Karen SF Rooms The notes on pages 46 to 65 form part of these financial statements.

CITIZENS UK CHARITY AND SUBSIDIARY STATEMENTS OF CHANGES IN EQUITY YEAR ENDED 31 MARCH 2023

Group	Unrestricted Funds £	Restricted Funds £	Total £
As 1 April 2021	1,381,883	806,409	2,188,292
Net income/(expenditure) for the year	1,327,018	(9,896)	1,317,122
At 31 March 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

Charity	Unrestricted Funds £	Restricted Funds £	Total £
As 1 April 2021	1,381,883	806,409	2,188,292
Net income/(expenditure) for the year	1,327,018	(9,896)	1,317,122
At 31 March 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

The notes on pages 46 to 65 form part of these financial statements.

CITIZENS UK CHARITY AND SUBSIDIARY STATEMENT OF CASH FLOWS AND CONSOLIDATED STATEMENT OF CASH FLOWS YEAR ENDED 31 MARCH 2023

Note	The Group		The Company	
	2023 £	2022 £	2023 £	2022 £
Cash flows from operating activities				
Net movement in funds	966,328	1,317,122	966,328	1,317,122
Loan interest paid	1,364	1,756	720	878
Increase in debtors	(390,580)	(802,641)	(689,235)	(486,921)
(Decrease)/increase in creditors	(203,055)	546,974	(87,287)	349,538
Net cash generated from operating activities	374,057	1,063,211	190,526	1,180,617
Cash flows from financing activities				
Loan repayments	(84,028)	(15,972)	(46,451)	(3,549)
Loan interest paid	(1,364)	(1,756)	(720)	(878)
Net cash used in financing activities	(85,392)	(17,728)	(47,171)	(4,427)
Increase in cash and cash equivalents in the year	288,665	1,045,483	143,355	1,176,190
Cash and cash equivalents brought forward	2,828,005	1,782,522	2,763,847	1,587,657
Cash and cash equivalents carried forward	22 £ 3,116,670	£ 2,828,005	£ 2,907,202	£ 2,763,847

The notes on pages 46 to 65 form part of these financial statements.

CITIZENS UK CHARITY AND SUBSIDIARY

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2023

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 2023. Intra group transactions are eliminated on consolidation. Information about the subsidiary undertaking is provided in note 20 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 2023

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 2023

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 18.

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 2023

3. SIGNIFICANT JUDGEMENTS AND ESTIMATES

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

- Assessing the potential impact of discounting the long term pension liabilities that arise under the terms of the deficit repayment plans.
- 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 2023

4. INCOME FROM DONATIONS AND LEGACIES

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
Analysis by activity:	£ 571,024	£ 5,177,012	£ 5,748,036	£ 3,865,977
This can be further analysed as:				
Charitable activities:				
Action in Caerau and Ely	-	6,000	6,000	12,000
Aston University	-	44,000	44,000	-
Baring Foundation	-	-	-	40,000
Barrow Cadbury Trust	-	11,300	11,300	-
Big Lottery Fund	-	280,081	280,081	330,785
Choose Love	-	108,425	108,425	-
City Bridge Trust	-	82,775	82,775	58,350
Comic Relief	-	233,281	233,281	102,214
Dartmoor Multi Academy Trust	-	-	-	25,000
Esmée Fairbairn Foundation	-	40,000	40,000	120,000
European Climate Foundation	-	5,000	5,000	45,000
Gower Street Foundation	-	30,000	30,000	25,000
Greater London Authority	-	35,700	35,700	48,800
Guys and St Thomas' Charity	-	-	-	254,123
Impact on Urban Health	-	175,070	175,070	-
John Ellerman Foundation	-	80,203	80,203	-
Joseph Rowntree Foundation	-	39,700	39,700	115,691
The Joseph Rowntree Charitable Trust	-	56,000	56,000	-
Joseph Rowntree Reform Trust	-	21,836	21,836	15,950
Justice Collaborations	-	165,000	165,000	-
Letter One	-	935,000	935,000	-
Millfield House Foundation	-	10,000	10,000	-
Milton Keynes Community Foundation	-	12,600	12,600	-
NHS Blood & Transplant	-	-	-	68,000
NHS South East London CCG	-	65,000	65,000	65,000
NHS South East London ICB	-	251,406	251,406	-
Oak Foundation	-	300,000	300,000	300,000
Paul Hamlyn Foundation	-	80,000	80,000	80,000
People's Health Trust – PHT	-	17,894	17,894	49,984
Porticus UK	-	105,904	105,904	208,566
Carried forward	-	3,192,175	3,192,175	1,964,463

CITIZENS UK CHARITY AND SUBSIDIARY NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31 MARCH 2023

4. INCOME FROM DONATIONS AND LEGACIES - (continued)

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
Brought forward	-	3,192,175	3,192,175	1,964,463
Solberger Foundation	-	15,000	15,000	-
South London and Maudsley NHS Foundation Trust	-	304,940	304,940	189,341
Southwark Council	-	25,000	25,000	-
Standard Life Foundation	-	100,000	100,000	35,000
SWLStG Contract	-	52,406	52,406	-
The Tudor Trust	-	25,000	25,000	70,000
Tides Foundation	-	-	-	25,000
Trust for London	-	1,283,630	1,283,630	734,000
Unbound Philanthropy	-	120,000	120,000	41,667
York Group	-	-	-	55,000
Youth Endowment Fund	-	58,861	58,861	58,863
Other donations	571,024	-	571,024	692,643
Total grants and donations	£ 571,024	£ 5,177,012	£ 5,748,036	£ 3,865,977

Restricted funds received above total £5,177,012 (2022; £3,173,334).

CITIZENS UK CHARITY AND SUBSIDIARY

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2023

5. EXPENDITURE

Costs directly allocated to activities	Fund-raising 2023 £	Community Organising 2023 £	Governance 2023 £	Total 2023 £	Total 2022 £
Grants paid	-	156,043	-	156,043	37,133
Staff related costs	640,524	5,955,742	105,255	6,701,521	4,628,247
Project costs	-	551,148	-	551,148	218,704
Support costs allocated to activities					
Staff training, recruitment and DBS checks		235,016	-	235,016	109,817
Premises costs		209,801	-	209,801	161,896
Postage, printing and stationery	-	109,251	-	109,251	93,890
Travelling, subsistence and hospitality	-	214,152	-	214,152	49,804
Equipment leasing		64,425	-	64,425	46,150
IT and communication costs	-	188,072	-	188,072	132,156
Auditor's fees		-	41,392	41,392	18,700
Legal, professional and accountancy fees	-	-	300,246	300,246	229,631
Doubtful debts	-	212,296	-	212,296	154,953
Other expenses		679,196	-	679,196	605,340
Pension remeasurement	-	11,443	-	11,443	(51,103)
Total expenditure	£ 640,524	£ 8,586,585	£ 446,893	£ 9,674,001	£ 6,435,318

Restricted expenditure above totals £3,938,574 (2022 : £3,183,230).

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

	2023 £	2022 £
This is stated after charging:		
Operating lease rentals - land and buildings	167,134	127,520
Operating lease rentals - other	64,085	46,150
Auditor's remuneration - audit	18,950	17,500
Auditor's remuneration - other services	1,600	1,200

CITIZENS UK CHARITY AND SUBSIDIARY NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31 MARCH 2023

7. STAFF COSTS AND NUMBERS

	2023	2022
	£	£
Staff costs (including those recharged) were as follows:		
Salaries	5,562,051	3,855,250
Social security costs	597,295	394,570
Pension costs	516,538	357,283
	£ 6,675,884	£ 4,607,103

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

	2023	2022
	Number	Number
In the band £60,000 - £70,000	6	3
In the band £70,000 - £80,000	8	1
In the band £80,000 - £90,000	1	1
In the band £110,000 - £120,000	-	1
In the band £120,000 - £130,000	1	-
	16	6

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 £472,734 (2022 : £405,950).

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

	2023	2022
	Number	Number
Executive Director and Lead Organiser	1	1
Community Organisers	105	84
Directors	3	3
Managers	14	13
Administrators	19	11
Cleaner	0	1
	142	113

CITIZENS UK CHARITY AND SUBSIDIARY NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31 MARCH 2023

8. TRUSTEE REMUNERATION AND EXPENSES

No Trustee received any remuneration during the year. Travel expenses of £334 (2022: £Nil) were reimbursed to two (2022: none of the) Trustees during the year. Other expenses of £51 were reimbursed to two (2022: none of the) 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

The company and group	Leasehold improvements £	Office and IT equipment £	Total £
Cost			
At 31 March 2022 and 31 March 2023	4,078	19,397	23,475
Depreciation			
At 1 April 2022 and 31 March 2023	4,078	19,397	23,475
Net book value			
At 31 March 2023	£ -	£ -	£ -
At 31 March 2022	£ -	£ -	£ -

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 2023

11. FIXED ASSET INVESTMENTS

	2023 £	2022 £
The company		
Shares in subsidiary undertakings	100	100

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 20.

12. DEBTORS

	2023 £	2022 £
The company		
Accounts receivable	644,926	890,769
Other debtors	50,386	-
Accrued grants receivable	483,927	130,000
Amounts owed by group undertakings	974,614	396,415
Prepayments	6,337	53,771
	£ 2,160,190	£ 1,470,955
The group		
Accounts receivable	1,697,585	1,662,876
Other debtors	50,890	1,512
Accrued grants receivable	483,927	130,000
Prepayments	6,337	53,771
	£ 2,238,739	£ 1,848,159

CITIZENS UK CHARITY AND SUBSIDIARY NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31 MARCH 2023

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
The company		
Accounts payable	61,452	38,039
Social security and other taxation	-	168,702
Other creditors	230,272	239,662
Accruals	80,309	15,000
Deferred income	214,833	125,000
Pension deficit accrual	4,846	4,783
Loan account	-	10,684
	£ 591,712	£ 601,870

The group

Accounts payable	64,768	72,840
Social security and other taxation	130,539	303,390
Other creditors	291,411	263,027
Accruals	173,232	225,831
Deferred income	214,833	125,000
Pension deficit accrual	4,846	4,783
Loan account	-	21,368
	£ 879,629	£ 1,016,239

14. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2023 £	2022 £
The company		
Deferred income	-	83,333
Pension deficit accrual	4,038	8,518
Loan account	-	35,767
	£ 4,038	£ 127,618

CITIZENS UK CHARITY AND SUBSIDIARY NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31 MARCH 2023

14. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR - (continued)

	2023 £	2022 £
The group		
Deferred income	-	83,333
Pension deficit accrual	4,038	8,518
Loan account	-	62,660
	£ 4,038	£ 154,511

15. GRANTS RECEIVED IN ADVANCE (DEFERRED INCOME)

	2023 £	2022 £
The group and the company		
Deferred at 1 April 2022	208,333	-
Released to Statement of Financial Activities	(100,000)	(41,667)
Received and deferred in the year	106,500	250,000
Deferred at 31 March 2023	£ 214,833	£ 208,333

16. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds £	Restricted Funds £	Total £
The company			
Fixed asset investments	100	-	100
Net current assets	2,440,729	2,034,951	4,475,680
Long term liabilities	(4,038)	-	(4,038)
At 31 March 2023	£ 2,436,791	£ 2,034,951	£ 4,471,742
The group			
Net current assets	2,440,729	2,034,951	4,475,780
Long term liabilities	(4,038)	-	(4,038)
At 31 March 2023	£ 2,436,791	£ 2,034,951	£ 4,471,742

CITIZENS UK CHARITY AND SUBSIDIARY

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2023

17. MOVEMENT IN FUNDS

	At 1 April 2022 £	Incoming resources £	Outgoing resources £	At 31 March 2023 £
The group				
Unrestricted funds:				
Designated funds	1,908,901	5,303,317	(5,735,427)	1,476,791
General funds	800,000	160,000	-	960,000
Total unrestricted funds	£ 2,708,901	£ 5,463,317	£ (5,735,427)	£ 2,436,791
Restricted funds:				
Birmingham Citizens	22,700	114,586	(130,097)	7,189
Brighton	8,881	55,500	(42,486)	21,895
Central School	1,714	81,771	(70,401)	13,084
Essex	21,967	55,950	(77,139)	778
Leeds	52,132	97,881	(150,013)	-
Leicester	7,739	48,650	(39,478)	16,911
Liverpool	24,885	59,499	(30,942)	53,442
London Citizens	148,180	375,373	(190,969)	332,584
Nottingham Citizens	5,167	98,122	(102,439)	850
PACT	68,072	500,141	(464,600)	103,613
Peterborough	20,659	130,350	(94,453)	56,556
Preston	32,656	56,131	(53,573)	35,214
Refugee Welcome	137,646	1,974,557	(977,609)	1,134,594
SLC	288	456,414	(397,806)	58,896
Somerset	9,357	51,351	(60,708)	-
TELCO	1,800	303,697	(305,497)	-
Thames Valley	19,961	148,463	(151,521)	16,903
Tyne Citizens	15,882	160,621	(160,819)	15,684
Wales	87,883	209,034	(270,147)	26,770
West London Citizens	108,944	198,921	(167,877)	139,988
Total restricted funds	£ 796,513	£ 5,177,012	£ (3,938,574)	£ 2,034,951
Total funds	£ 3,505,414	£ 10,640,329	£ (9,674,001)	£ 4,471,742

CITIZENS UK CHARITY AND SUBSIDIARY NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31 MARCH 2023

17. 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, £673,997 (2022: £680,838);
 - Head Office costs, £380,013 (2022: £501,321);
 - Other core services, £200,000 (2022: £200,000); and
 - Chapter Designated surplus, £222,781 (2022: £526,742).
- 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.

18. 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 2023

18. 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 2022. As of this date the estimated debt for the Company was £55,852. 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 £8,884 has been recognised at 31 March 2023 (2022 : £13,301) 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 (2022: £51,523).

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 2023

19. LEASING COMMITMENTS (THE GROUP AND THE COMPANY)

At 31 March 2023 the group and the company had total commitments under non-cancellable operating leases as set out below:

	Land and buildings 2023 £	Other 2023 £	Land and buildings 2022 £	Other 2022 £
Operating leases which expire:				
Not later than one year	141,863	45,751	97,515	39,022
Later than one year and not later than five years	822,427	57,528	23,750	41,794
	£ 964,290	£ 103,279	£ 121,265	£ 80,816

CITIZENS UK CHARITY AND SUBSIDIARY NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31 MARCH 2023

20. 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 2022/23 financial year most income received by CfCS related to Living Wage Accreditation income from Living Wage Employers.

	2023 £	2022 £
Income	3,301,833	2,666,502
Expenditure	(923,634)	(845,011)
Result for the year	£ 2,378,199	£ 1,821,491

	2023 £	2022 £
Summary balance sheet:		
Current assets	1,262,631	837,777
Current liabilities	(1,262,531)	(810,748)
Long term liabilities	-	(26,929)
Net assets	£ 100	£ 100
Share capital	100	100
	£ 100	£ 100

CITIZENS UK CHARITY AND SUBSIDIARY

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2023

21. FINANCIAL INSTRUMENTS

	The Group		The Company	
	2023	2022	2023	2022
	£	£	£	£
Financial assets				
Financial assets measured at the transaction price	£ 2,181,512	£ 1,792,875	£ 2,103,467	£ 1,417,183
Financial liabilities				
Financial liabilities measured at the transaction price	238,000	382,699	141,761	99,490
Financial liabilities measured at fair value	8,884	13,301	8,884	13,301
	£ 246,884	£ 396,000	£ 150,645	£ 112,791

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 2023

22. ANALYSIS OF CHANGES IN NET DEBT

	Balance at 1 April 2022 £	Cash flows £	Other non-cash changes £	Balance at 31 March 2023 £
The group				
Bank and cash balances	2,828,005	288,665	-	3,116,670
Loan balance	(84,028)	84,028	-	-
	<u>£ 2,743,977</u>	<u>£ 372,693</u>	<u>£ -</u>	<u>£ 3,116,670</u>
The company				
Bank and cash balances	2,763,847	143,355	-	2,907,202
Loan balance	(46,451)	46,451	-	-
	<u>£ 2,717,396</u>	<u>£ 189,806</u>	<u>£ -</u>	<u>£ 2,907,202</u>

CITIZENS UK CHARITY AND SUBSIDIARY NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31 MARCH 2023

23. CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES YEAR ENDED 31 MARCH 2022

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £
Income from:			
Donations and legacies	692,643	3,173,334	3,865,977
Donations and grants in kind	19,229	-	19,229
Charitable activities:			
Membership dues	1,094,013	-	1,094,013
Training services	84,702	-	84,702
Other trading activities:			
Projects and other income	2,688,519	-	2,688,519
Total income	4,579,106	3,173,334	7,752,440
Expenditure on:			
Raising funds:			
Fundraising costs for grants and donations	598,510	-	598,510
Charitable activities:			
Capacity building for community organising	2,653,578	3,183,230	5,836,808
Total expenditure	3,252,088	3,183,230	6,435,318
Net income/(expenditure) for the year	1,327,018	(9,896)	1,317,122
Balances brought forward at 1 April 2021	1,381,883	806,409	2,188,292
Balances carried forward at 31 March 2022	£ 2,708,901	£ 796,513	£ 3,505,414



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