

NATIONAL CITIZEN SERVICE TRUST

Annual Report
2021/2022



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NATIONAL CITIZEN SERVICE TRUST

**Annual Report and accounts
2021/2022**

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A Tribute To Her Majesty, Queen Elizabeth

Her Majesty, Queen Elizabeth was a shining example of what it means to live a life of service from a very young age. She touched the lives of so many with her dignity and grace, from global leaders around the world to her twelve grandchildren. As the longest reigning monarch in British history, Her Majesty leaves a lasting legacy to us all and one we are proud to have been part of.

During the National Mourning Period leading up to Her Majesty's funeral, NCS had the privilege of playing a part in the floral tribute services that took place in Green Park and Hyde Park. Over six days, NCS Trust brought together 40 young people and 50 NCS Trust staff and board members to volunteer as wayfinders supporting the thousands of members of the public who made their way to the parks to lay flowers and notes of remembrance.



Foreword from the Chair

As I write this foreword to the annual report and reflect on FY 21/22, it's hard to believe that we started this financial year once again in the throes of the COVID-19 pandemic. I commented at the beginning of last year's report that there was a light at the end of the tunnel, but it's fair to say that the light flickered and dimmed several times over the course of the year. We could not have predicted the variants of the virus which threatened to limit and restrict the freedom that young people were just beginning to take for granted once again, and resulted in our having to continue to be fleet of foot with our plans.

As Chair of the Board of NCS Trust I, and my fellow board members are incredibly proud of the resilience and imagination shown by the Trust's CEO, Mark Gifford, and his Senior Leadership team as they took these new developments in their stride and continued to work passionately to support young people across the country.

We are unswerving in our commitment to our vision of 'a country of connected, confident and caring citizens where everyone feels at home' and our belief in the triumvirate of social mobility, social inclusion and social good to make that vision a reality. Over the past year, it has become clearer than ever that these things are fundamental to helping the country to rebuild as we emerge from the shadow of COVID-19. The impact of the pandemic on young people, who have seen their education journeys disrupted, suffered isolation from friends and loved ones and often felt lonely and isolated, has left them feeling vulnerable and has seen the attainment gap widen even further. So it was really important to us that young people from all backgrounds across the country, particularly those most disadvantaged, were able to benefit from the life-changing experiences NCS offers.

The team planned and expected that the summer and autumn physical programmes would be at least part-residential in 2021, giving teens the chance to experience independent living, for many perhaps for the first time. Following government guidance disseminated by the National Youth Agency around social distancing restrictions, these programmes were changed to non-residential face-to-face, allowing teens from different backgrounds to still get together, learn skills for life and do good in their local communities.

In line with our transforming agenda and ongoing transition 'from a moment to a movement', NCS also launched a range of new offerings, including Skills Booster, Changemakers, Futuremakers and the Connect digital hub, expanding the opportunities for young people and finding new revenue streams for the future.

The outcome of the Comprehensive Spending Review in October 2021, when the chancellor announced a further three years funding for NCS, was the culmination of months of hard work by the team and a validation of the ever-strengthening relationship that the Trust has built with DCMS, the department of which NCS Trust is an arms-length body, and across wider government.

From a personal point of view, I was delighted to be involved, working with the government and our youth boards, in the selection of our two new board members, Amanda Timberg and Darren Xiberras and then in leading their successful onboarding. It was also a joy to work closely and collaboratively with the Co-Chairs of our Youth Voice Forum, Ahmed Ibrahim and Hannah McLellan, and most recently Lamin Tarawally, who advised the board, ensuring that the voice of young people is at the heart of everything we do and that we are accurately reflecting their hopes and needs. I also would like to thank John Maltby OBE, Paul Cleal OBE and Lord Iain McNicol, who stepped down in FY 21/22 after serving as important and active board members over the past four years. They have been instrumental in transforming the Trust during their tenure. Jas Khela, a valued advisor on the Audit and Risk Committee, also stepped down during the reporting period and deserves our sincere gratitude for his support.

We ended the year by engaging the market in the process of commissioning the service portfolio and delivery for 2023 and beyond. The Senior Leadership team of the Trust, under Mark's leadership and guidance, is ramping up technology, further driving down unit costs, streamlining the organisation and creating a greater choice of experiences for young people. This is an exciting time for NCS as it prepares for the future, taking an ever more prominent role in helping to deliver the government's ambitious plans for young people and collaborating even more closely with the wider youth sector. The board and I are confident that we are on track to make our vision a reality, creating a lasting legacy where young people commit to a lifetime of active citizenship.



Brett Wigdortz OBE, Chair



CEO Statement

My second year as CEO of NCS Trust was again an extraordinary one. Having rapidly created the Staying Connected hub on our website, and developed our Changemaker and Skillsbooster offers, we were heartened by how many teens across the country engaged with our content designed to keep them informed, inspired, entertained, and developed through difficult times and find ways for them to support their communities. . We had hoped that the summer of 2021 would see our residential programmes back in place, but ongoing safety measures resulted in our having to run non-residential face-to-face programmes while continuing to strengthen our digital offering.

Our vision continues to be relevant and unchanging, but much else did need to be addressed to deal with the challenges of FY 21/22. We quickly recognised that the context in which we operate had fundamentally changed and we needed to evolve to keep pace and remain relevant. It was clear to me that we needed a strategy that gave more choice to young people, that embraced digital advancements and that drove better value for money for taxpayers. To deliver the latter, the Trust was - and continues to be - committed to reduce central costs, ensuring that more money is invested in the frontline. We showed agility and innovation as we had done in the previous year, pivoting from physical, residential experiences to offering choice to our young people, with face-to-face and digital opportunities to engage. The numbers of teens who chose to do so exceeded our forecast and expectations.

My leadership team and I also worked hard to reduce Trust costs by 10% building on the 34% reduction in the previous year to offer better value for money to taxpayers.



We also had some big mountains to scale - contributing to the Youth Review carried out by DCMS in the early part of the year, preparing our submission for the Comprehensive Spending Review and, following the outcome of that review, developing our Strategic Business Plan for the next three years and beyond. Our new strategy, setting out our plans for future growth to ensure our country's next generation of young people get the support they need, has landed well, getting government backing and securing our future for at least three years

At the start of the year, we agreed our strategic objectives to future-proof the organisation and transform the Trust and set it up for success:

- » Develop a revised, high-impact service portfolio
- » Support our network and continue collaborating with the youth sector
- » Efficiently manage budgets, develop new revenue streams and evolve ways of working
- » Prepare NCS for the future, working alongside the DCMS Youth Review
- » Secure funding for the future in the Comprehensive Spending Review

As part of creating an expanded service portfolio, we launched some powerful initiatives across the year, all focused on giving the young people of our country access to a range of life-enhancing experiences and the opportunity to do good in their local communities. Teens around the country were eager participants.

- » **Summer and autumn experiences** were originally planned as residential, but due to social distancing restrictions, were offered instead through a non-residential face-to-face model
- » **Skills Booster** delivered NCS content in schools and other educational establishments to support both teachers and students
- » **Changemakers** were accessible monthly community action groups in every local authority
- » **Futuremakers** offered 6-12 month employability programmes combining work placements and social impact, including UK Year of Service and Kickstart
- » **Connect** is a digital hub filled with bitesize content for young people and contributed to by young people
- » **UK Year of Service** - gave the opportunity to young people to get real life work experience and build on the skills NCS has already helped them to develop to make them world-ready and work-ready

The combination of offerings across the year resulted in 95,549 young people benefiting from some kind of NCS experience, against a target of 67,635. I am incredibly proud of the hard work, commitment and ingenuity of the Trust teams and our network partners in delivering such numbers in another challenging year. This achievement is even more satisfying when we consider the impact we have had on those young people most in need of our help and support. Compared to the population of state secondary school pupils, we are over-representative on those teens on Free School Meals, those from Black, Asian and minority ethnic backgrounds, those with special educational needs and disabilities,

and those living in 'Priority Areas'; the lowest 20% of areas as ranked by indices of multiple deprivation.

The chancellor's announcement on the outcome of the Comprehensive Spending Review in October was welcome news, as our future funding was successfully secured for the next three years, recognising NCS as a key part of the National Youth Offer. While the amount granted represents a significant cut in the level of investment compared to past grants, it is still a substantial investment in the country's young people at a time of unprecedented calls on the public purse. The reality of a lower funding settlement means that there will be a need to reshape the Trust and as I look to the year ahead I appreciate that there will be some tough decisions to be made, especially with regard to the size of the organisation, to ensure it remains fit for purpose and future-proofed. I am aware that we will need fewer people working at the Trust to deliver our new strategy, but we will manage that process with professionalism and compassion.

Our future is secure and we are sure-footedly on our journey of transformation. The year ahead will be one of transition as the Trust continues to deliver experiences to young people, while working in partnership with DCMS to develop a new strategy and commission new services for delivery in 2023. In doing this, we will move forward towards making our vision a reality, and help generations of teens to become world-ready and work-ready. I look forward to leading the charge to support them as they prepare for the future they will create and inhabit as true national citizens.



Mark Gifford, Chief Executive

Performance Report

Overview of NCS purpose and activities

NCS offers a range of life enhancing experiences to young people in England, supporting their transition to adulthood. NCS exists to ensure that young people become world-ready and work-ready, and that they are at the heart of a more cohesive society, bridging social divides.

The NCS vision remains relevant and resonant: A country of connected, confident, and caring citizens where everyone feels at home'.

We believe this can be achieved through:

- » **Social mobility:** investing in the country's future talent, regardless of background
- » **Social inclusion:** celebrating differences, uniting behind the values that bind us
- » **Social good:** serving the community and wider society as active citizens

NCS is run by NCS Trust, a body incorporated by Royal Charter pursuant to the National Citizen Service Act (2017) and is governed by a diverse board of trustees. The NCS programme is almost entirely funded by HM Government, through the Department for Digital, Culture, Media and Sport (DCMS) with the Trust having responsibility for commissioning and overseeing the delivery of the programme.

Strategic objectives

Our objectives for 2021/22, as described in our Annual Business Plan, have been stated in the CEO statement

In order to meet these objectives, NCS has been evolving from a 'moment' to a 'movement' since 2020. 2021/22 was an unusual year as we continued to evolve our services, whilst responding to social distancing restrictions and awaiting the outcome of the government's Youth Review and Comprehensive Spending Review. 2022/23 will be a transitional year as we deliver our current services while working in partnership with DCMS to develop a new strategy and commission new services for 2023 delivery.

Our Services

For 2021/22, NCS Trust continued to build on learnings from the pandemic, to best meet the needs of young people, supporting them to become active citizens, learn skills for life and connect with people from different backgrounds and with their communities.

- » **Summer & autumn experiences:** NCS programmes that involve a trip away from home, bringing young people together from different backgrounds

(These experiences were originally planned to be part-residential but social distancing restrictions in 2021 meant they moved to a non-residential face-to-face model)
- » **Skills Booster:** Delivery of NCS content in schools and other education settings, focusing on personal development, volunteering and social action
- » **Changemakers:** Accessible monthly community action groups in every local authority, empowering young people to get involved in social action projects that are important to them and their community
- » **Futuremakers:** 6-12 month employability programmes combining work placements and social impact. NCS Trust is piloting the UK Year of Service and supporting the Government's Kickstart scheme as both an employer and gateway service provider
- » **Connect:** A digital hub created for young people and contributed to by young people about the things and issues they care about most. We are continuing to develop and scope our new digital experiences as part of the 2023 strategy
- » **Youth Voice opportunities:** Engagement with young people, creating internal and external opportunities for them to influence and shape decision making inside NCS Trust, and at national and regional events

Performance Summary

This section provides a summary of our performance against objectives for 2021/22.

A full overview of the Trust's performance against KPIs is included in the Performance Analysis section. NCS services were delivered where possible, respecting social distancing restrictions. The part-residential experiences in summer and autumn became non-residential and face-to-face, and in some instances were delivered online due to COVID-19 outbreaks.

Successfully deliver a revised, high impact service portfolio

Part-residential experiences: 35,023 young people benefited from the summer programme and 12,289 from the autumn one. Young people enjoyed adventure activities, learnt life skills, met new people and supported their local communities.

- » From the Summer Impact Survey we found that most young people (86%) found the programme enjoyable and worthwhile (scoring 7 or above out of 10)
- » For the Autumn Impact Survey we found that 71% felt more confident meeting new people following the autumn programme

Skills Booster: 15,473 young people completed 15 hours of sessions delivered by network partners and NCS Trust resources were downloaded by educators and used in lessons with an estimated 30,855 young people. Topics covered personal development themes such as post-COVID-19 socialisation, citizenship/British values, careers guidance, health and wellbeing and skills for independent living.

Changemakers: Changemakers has supported 6,013 young people, who took part in 61,373 hours of social action and volunteering activities. Changemaker projects cover a broad range of topics and approaches, aligned to the interests of young people and the needs of their communities.

Futuremakers: Futuremakers supported 346 young people into work. Through UK Year of Service we have 278 participants employed across ten partners in healthcare, public service and environmental sectors, all of which are grounded in local communities. We also supported 101 young people on Kickstart placements, either

directly or as a gateway provider¹, and we are developing partnerships for longer-term funding and support to scale the programme.

Connect: 62,543 young people engaged with short-form content on the NCS Connect hub, accessing articles, debates, life lessons and advice, creativity challenges, features and stories, with over 2.5 million engagements with broader content on NCS social media channels.

- » Feedback from our Brand Tracker has been overwhelmingly positive, particularly around social cohesion and social action
- » 90% agreed that it has made them feel more positive about people from different backgrounds to their own
- » 88% agreed that it has given them ideas and opportunities to volunteer in their local community

Support the NCS network & continue to build collaboration with the youth sector

NCS Trust supported its network through a challenging year. The Trust supported the network to prepare contingency plans, manage influxes of customer queries and continue to deliver high-quality services that ensured the safety of young people and staff.

NCS Trust also continued to collaborate with the wider youth sector:

- » Working with the Centre for Education and Youth, Scouts, and YouGov to deliver a discussion paper exploring the role of extracurricular and enrichment activities in delivering a transformational education recovery experience for young people
- » Providing Secretariat support for the Back Youth Alliance, a strategic alliance of national youth sector organisations
- » Taking part in an academic research project with UCL School of Public Policy and the Behavioural Insights Team (BIT) which showed NCS having a positive effect on young people's political participation. These findings contribute to the wider understanding of the impact of service learning programmes, like NCS, on democratic engagement among young audiences

- » Conducting research with YouthSight, listening to over 1,000 young people and using their input to shape the evolving strategy and service portfolio

Transform the Trust by efficiently managing budgets, developing new revenue streams and evolving ways of working

Over the past two years, Trust costs have already reduced by 44% from £37.2m in 2019/20 to £20.9m in 2021/22. Further savings in both programme and Trust costs are expected in 2022/23 and beyond.

The Trust has also been exploring new revenue streams with services such as Futuremakers. Through the UK Year of Service, NCS Trust has generated £357K in its role as national partner, and supported the distribution of a further £1.256m of funding to enable young people to be employed in socially impactful roles.

NCS Trust has continued to focus on staff and diversity with an annual Equality Monitoring Survey and a Performance Excellence Toolkit and Civil Service Learning Platform for staff. The Trust has evolved ways of working through our Employee Voice Forum to better understand the needs of staff and build relationships with staff, senior leadership and our board. We have continued to engage with our new Youth Voice Forum, ensuring that young people have a say in our decision-making. We currently have three Youth Advisors to the Royal Charter Body Board of NCS Trust - our Youth Voice Forum Co-Chairs. In late 2021 we received the Youth Voice Award at the Youth Friendly Employer Awards in recognition of our innovative approach.

Prepare NCS for the future, working alongside the DCMS Youth Review

NCS Trust worked closely with DCMS to contribute to the Youth Review in spring 2021 and **to secure funding at** the Comprehensive Spending Review. NCS will be an important part of the government's National Youth Guarantee, giving young people access to regular activities, trips away from home and volunteering opportunities. The research, learnings, and support from government during 2021/22 have set the Trust up for further transition in 2022/23+.

¹33 Kickstart participants had increased UK Year of Service placements so the total unique young people figures across both opportunities is 346.

Performance Analysis

Purpose of this section

The purpose of this section is to provide a detailed overview of NCS performance against its objectives, an overview of financial performance, a detailed examination of the Trust's risk profile and commentary on sustainability, equality and environmental matters. NCS Trust agreed a set of KPIs with DCMS to measure performance in 2021/22

- » Scale & Reach
- » Economy, Efficiency, Effectiveness
- » Customer Experience
- » Social Benefit & Impact
- » Quality



	Metric	Target	Result	Commentary
Scale & Reach <i>“Generate demand to fill places across the NCS portfolio of services, and improve retention of participants”</i>	Number of young people participating in NCS programmes	TOTAL: 67,635	TOTAL: 95,549	Total participation represents, as far as possible, unique young people. Those who took part in both summer or autumn programmes and Changemakers are only counted once in this total. Those who participated in Skills Booster as well as a summer or autumn programme may be counted twice, as records are not captured at individual young person level.
		50,000 summer, autumn, network Skills Booster	62,785 summer, autumn, network Skills Booster	These are participants in the summer or autumn residential, as well as those who took part in 15 hours of sessions delivered by network partners.
		15,000 Trust Skills Booster	At least 30,855 Trust Skills Booster	During the year we changed the way we record information relating to this service line. As such, while we believe more than 39,000 young people actually benefited from Trust Skills Booster, we are conservatively recording the final figure as 30,855 based on what we can confidently evidence.
		2,250 Changemakers	6,013 Changemakers	In our first full year of delivering a standalone, year-round community-based programme, providers have been allowed to recruit young people to their Changemakers experiences who have also participated in a residential programme. As such approximately 1,500 young people uniquely completed Changemakers, while the remainder completed it in addition to their residential experiences.

	Metric	Target	Result	Commentary
<p>Scale & Reach</p> <p><i>“Generate demand to fill places across the NCS portfolio of services, and improve retention of participants”</i></p>	<p>Number of young people participating in NCS programmes</p>	<p>385 Futuremakers</p>	<p>346 Futuremakers</p>	<p>We supported two employability projects, the government’s Kickstart scheme and UK Year of Service.</p> <p>Recruitment onto the Kickstart scheme proved challenging, with multiple delays to job postings and smaller than forecasted pools of candidates, a competitive employment market and a higher instance of withdrawal of roles due to employers being unable to fill the vacancy within the target timeframe.</p> <p>Through Kickstart we worked with 12 employers to provide 57 placements, in addition to 11 placements internally at NCS Trust. Kickstarters were all unemployed (15% for over a year) and accessing Universal Credit prior to participating in the programme. 17% were from Black, Asian or minority ethnic backgrounds².</p> <p>UK Year of Service pilot worked with 10 Partners and 75 employers, 64% of which were charities, to deliver 278 placements</p> <p>The financial model was based on a 50/50 split of part-Kickstart funded roles and fully-CiC funded roles. Variations to increase the volume of fully-CiC funded placements were granted to Partners when it became clear that Kickstart recruitment was under-target; this supported a higher volume of placements overall and resulted in a 33/67% split of Kickstart/CiC funded placements.</p> <p>Of the UK Year of Service cohort: 67% were unemployed prior to joining the programme (7% has been unemployed for over a year) 53% were accessing government benefits (e.g. Universal Credit, Job Seekers Allowance, Child Benefit) 26% were from Black, Asian or minority ethnic backgrounds.</p>

² Kickstart demographic statistics based on responses from 60/68 participants

³ UK Year of Service demographic statistics based on responses from 276/278 members

	Metric	Target	Result	Commentary
Scale & Reach <i>"Generate demand to fill places across the NCS portfolio of services, and improve retention of participants"</i>	NCS participants vs. population - FSM, SEND, BAME**	NCS participation over-indexes on all measures	<p>22% of those in summer and autumn programmes were eligible for Free School Meals compared to 16% of state secondary school pupils</p> <p>33% were from Black, Asian or minority ethnic backgrounds compared to 25% of state secondary school pupils</p> <p>13% had special educational needs and disabilities compared to 2% of state secondary school pupils</p>	
	NCS participation vs. population - those from 'Priority Areas'	NCS participation over-indexes	29% of NCS participants were from 'Priority Areas' compared to 25% of state secondary school pupils ⁵	'Priority Areas' include Opportunity Areas, Integration Areas, and the lowest 20% of areas as ranked by Indices of Multiple Deprivation
Economy, Efficiency, Effectiveness <i>"Increase value for taxpayers"</i>	Spend vs. budget - Programme costs at or below budget	Programme costs £72.5M	£76.4m ⁶	<p>In previous years, a single Unit Cost metric has been used, which allocates both programme and Trust costs to participants. This and any like-for-like year-on-year comparisons, were not possible for FY21/22 for several reasons</p> <p>Multiple new service lines</p> <p>Impact of COVID-19-related contingencies on core elements of the programme</p> <p>N.B. This represents the fiscal budget March '21 - March '22.</p> <p>Programme costs include network costs for 2021, the 2022 network prepayment, and Trust related programme costs. Note 5 shows core NCS programme related costs only. This does not match with the programme/admin split for this metric as the methodology for apportioning costs is based on DCMS budgetary control totals.</p>
	Spend vs. budget - Admin costs at or below budget	Admin costs £13.9M	£10.1m	
Customer Experience	Net Promoter Score of summer & autumn programmes (Young Person)	55	50	The overall NPS score combines the summer and autumn scores, weighted by relative participation in the two programmes. Results were impacted by Covid-19, and the move to non-residential programmes.

⁴ National comparison data is the most recent available when recruitment for Summer programmes begins.

⁵ This is measured as young people with an Education Health and Care (EHC) Plan

⁶ Please note that this KPI was not met as a result of additional spend of £13.8m in relation to a prior period adjustment. Please refer to note 2 for further details of the adjustment

	Metric	Target	Result	Commentary
Social Benefits & Impact <i>"Ensure the programme is impacting participants positively"</i>	% of young people who have developed three or more Skills Builder skills		Summer - 83% Autumn - 81%	<p>Each question corresponds to one of the outcomes of NCS - Social Mobility, Social Good and Social Cohesion</p> <p>Previous VfM analysis has shown that developing leadership skills and increasing volunteering hours are key to valuing NCS' impact</p>
	% of young people responding positively to 'How much more or less likely are you to continue volunteering or doing social action locally?'	N/A 1. We did not have a baseline on which to set targets, due to a significantly different service design 2. Different evaluation methodology using existing NCS Trust capacity and in-house survey platforms to better understand our evolved delivery models	Summer - 78% Autumn - 76%	
	% of young people in agreement that "I now feel more positive towards people from different backgrounds to myself"		Summer - 74% Autumn - 73%	
Quality <i>"Ensure delivery of high quality and socially mixed programmes"</i>	Completion of summer and autumn programmes	80%	Summer 89% Autumn 84%	
	Health, Safety and Safeguarding pre-programme assessments	100% of regions 'passed' (score of 80% or more)	100% of regions 'passed'	<p>On behalf of the Trust's Quality and Compliance team, Pharos Response conducts regional pre-programme assessments of Managing Partners to confirm whether they and their supply chain are ready to deliver safe and compliant programmes.</p> <p>These assessments are scored across a number of areas including policies, procedures, supply chain pre-programme readiness and contingency plans to ensure that partners are well prepared to deliver safe and impactful programmes. It is our expectation that every region should score a minimum of 80%.</p>

NCS: Key Achievements

At NCS Trust, above all else, we are proud of the incredible young people participating in NCS.

Examples of what our amazing participants have achieved

- » In Brighton, a group of teens launched a number of activities - social media posts, collecting/donating period products, raising money through a GoFundMe page and advocating for a 'P card' - as part of a period poverty campaign. Their partnership with the homeless charity Antifreeze also involved donating period products for homeless people. They published their campaign across a website, Facebook, Instagram and TikTok with a number of videos going viral, collectively attracting over one million views and almost 300K likes. The project has raised thousands of pounds to buy period products which have been distributed to 10% of the total population of women in Brighton. Their success caught the attention of local Brighton newspapers [The Argus](#) and [The Brighton & Hove Independent](#) in 2021, with further coverage this year in [The Verge](#), BBC Radio Sussex and BBC South East Today
- » A group of teenagers from Gateshead won the Youth Volunteering and Social Action Award at the Children & Young People Now (CYPN) Awards in November 2021. The NCS Trust put the team forward for their tireless efforts in setting up a school uniform donation project during the pandemic, which helped hundreds of families in their local area. Tom Jackson, a young person from Gateshead, [featured in the Chronicle](#) (including its [print edition front page preview](#)) and [Journal](#) for his involvement in a school uniform donation project. Tom was also invited, along with several other young people, to join NCS Trust CEO, Mark Gifford, at an event at 10 Downing Street

- » High Peak teens spent a night sleeping outside to raise awareness of homelessness, and were visited by High Peak MP, Paul Hardy, and Robert Largan, MP. The efforts of the teenagers was also reported on by the [Buxton Advertiser](#). Lucy Jennings, 16, said:

"We learned a lot about how homeless people are struggling in our community and what they go through. A lot of those things can go unnoticed, so it was good to spread awareness and raise money for such an amazing cause."



NCS Connect: Writers' Club

Writers' Club is made up of young people (15 - 24 year-olds) from across the country who contribute regular written pieces for [Connect](#) on topics that matter to them, from mental health to race and gender equality, climate change to books and movies, life hacks to friendships and body confidence, or anything else within our writing guidelines.

"I have loved being part of Writers' Club! It's been an amazing experience and I feel like my writing and confidence have really grown during my time here. I've learned how to pitch articles, as well as more generally learning how to write for digital hubs like Connect. I've learnt tips on how to improve my writing and how to write for a specific target audience. I also found my copywriting training to be incredibly valuable.

I always enjoy seeing my article published online after working on it for hours. I love the fact that someone reads it thoroughly enough to do the social media summaries and I like to see which quote they'll choose for the Instagram post. I've had an amazing time!"

- Elise, Writers' Club member

We also celebrate the work that we carry out within the Trust itself, to improve our efficiency, value for money, and direct impact.

Statistics show the impact Elise had as part of the Writers' Club between 2021 and 2022



Achievements at the Trust

2021/22 Delivery

Our What is NCS? video brought to life the organisation's brand positioning and service lines, introduced by young people who have experienced them first-hand and has had 4,000 views on YouTube.

NCS Programme 2021/22

In a year of national restrictions, we were able to repurpose our programmes to ensure young people continued to enjoy team activities and outdoor challenges through a combination of day trips and opportunities in their local community. Teens were able to learn key skills like communication, teamwork, and resilience through activities such as climbing the O2 dome, traversing the Olympic white water rafting course, or tackling the velodrome.

Throughout the pandemic, we worked with outdoor education sector bodies, The Institute of Outdoor Learning, British Activity Providers Association and the Association of Heads of Outdoor Education Centres, to support outdoor learning professionals to be involved in NCS day trips and community work.

In-School Skills Booster

The Trust continued to commission Skills Booster places, a flexible in-school offer delivered across half or full days and based on the personal development curriculum materials created in line with Ofsted requirements and the Gatsby benchmark. From an initial 9,300 commissioned, over 15,000 places were delivered, demonstrating its popularity with schools. Separate Skills Booster lesson resources, produced and shared by NCS directly with teachers to deliver themselves, benefitted tens of thousands of young people in around 300 schools and colleges.

Demonstrating National Citizenship

NCS young people have flown the flag for citizenship and volunteering through their commitment and contribution to their communities and wider society during this extraordinary year. We have seen them support the Commonwealth Games, take part in the baton relay, engage in the Westminster Forum, meet with the Prime Minister at 10 Downing Street at the national BBThan-Q celebrating the amazing work of the NHS and frontline workers during the COVID-19 pandemic and play a part in the Queen's Platinum Jubilee Pageant.

Partnership Working

NCS continues to recognise the importance of collaboration and partnership in meeting its strategic objectives for young people. Our spending review submission to the government emphasised this and our new strategy defines two supporting objectives - 'Deliver in partnership with the youth sector' and 'Shape the government's ambition for young people'. We have already begun to meet on these through both our regional and national partnership activity.

- » **Convening and collaborating at a national level.** NCS provides the secretariat function to the Back Youth Alliance, an informal group of leading national youth organisations who engage and collaborate with the government to support effective outcomes for young people
- » **Supporting young people to be at the heart of national celebrations and policy making.** In July 2021, NCS, The Scout Association and entrepreneur Levi Roots supported Thank You Day celebrations with community barbecues across the country.
- » Throughout 2021 and 2022, NCS has been a partner to the Hope Collective's Hope Legacy Campaign, running interactive workshops, Hope Hacks - bringing public service and community leaders together with young people, to find positive solutions to challenges
- » **Supporting those young people in greatest need.** NCS has collaborated with the DfE and is referenced in its Holiday Activities and Food (HAF) guidance. This programme supports those most in need with engaging activities and nutritious meals during school holidays. Our network of community engagement leads worked closely with the HAF leads in Lancashire, ensuring eligible young people could access NCS as part of their overall packages of support during the 2021 summer holiday period
- » In summer 2021, NCS continued its work with The Foster Care Associates, one of the UK's largest leading communities of children's service providers. Our shared aim is to help eligible young people to have the confidence to take part in summer activities and to support them further in year round social action and volunteering activities.

Youth Voice

NCS Trust has continued to evolve our approach to meaningful youth engagement, and was the proud winner of the Youth Voice Award at the Youth Employment UK Awards in December 2021. Through our Youth Voice Forum, the Executive works with paid and voluntary young people across different aspects of our strategic and operational planning and implementation. The Co-Chairs of the Youth Voice Forum also sit on our Board and some of its committees.

We continue to conduct research to understand the needs and priorities of young people, and to raise their voices, including market testing work to inform the shape of our new strategy and services. In February 2022, we launched Season Two of our podcast, Youth Rising, created by young people for young people. Fourteen young people collaborated with production experts to release ten episodes on a broad range of topics, from environmental issues to the disabled community, anti-racism, self-confidence, and friendship. Guest appearances included activists Munroe Bergdorf and Florence Given, Olympian and Paralympian Jack Laugher MBE and Kadeena Cox MBE, and the documentary makers behind Blue Planet II. The podcast has had over 18,000 listens across two seasons, social video excerpts for Season Two have had over 92,000 views and over 9,000 engagements on social posts.

Audit, Risk, Governance and Compliance and Transparency

- » We continue to improve commercial compliance process, including reviews for all new Cabinet Office controls
- » A new risk management strategy and approach has been embedded
- » All staff completed mandatory risk management training
- » Organisational policies updated to tighten control and compliance across key areas including conflicts of interest, health and safety, staff code of conduct, safeguarding policy, travel and expenses, gifts and hospitality
- » Our Delegation of Authority Framework was refreshed
- » An updated audit tracking system to drive down the closure of open audit matters was put in place
- » A more streamlined annual reporting process was developed, improving partnership working with NAO with a final Report more aligned to NAO and FREM best practice
- » We worked with the public appointments team to recruit two new Board members, who joined the Trust in May 2022
- » Successfully integrated youth voice into the public appointments process for the first time, in collaboration with DCMS
- » Regular meetings of the board and its subcommittees included an Away Day in Stratford-Upon-Avon in June 2021
- » Separating our Safeguarding and Impact functions into two separate Board committees gave more robust scrutiny and accountability

Culture, Staff and Diversity

We recently completed our annual equality monitoring survey, with employees free to provide as much or as little information as they chose against a set of predetermined questions. The results will now be fully analysed and deployed into positive action

- » We launched a Performance Excellence Toolkit for our people
- » The Civil Service Learning Platform was made available to employees
- » The Employee Voice Forum (EVF) held elections in summer 2021, selecting a new cohort and chair to represent employees. The EVF has monthly meetings covering topics from specific and time-bound issues such as organisational projects and announcements, to wider ones like diversity and change. The EVF is a key forum for employees to get their voices heard through their team representative, as well as a sounding board for business leaders to test ideas and get feedback. It has the power to co-opt members where necessary, in order to be as representative of NCS as possible, based on protected characteristics but also more widely (for example, business priorities). The EVF presents directly to the People and Remuneration Committee when it meets (approximately two to three times a year), ensuring that board members have a close understanding of employee voice and organisational culture

Finance

- » Continued to navigate our way through the ongoing commercial and fiscal challenges of COVID-19 to ensure our FY 20/21 reports were signed off with a clean audit opinion.
- » Created a finance vision, driving a new level of fiscal maturity which embraces the focus on our business change drivers - Strategy, Structure, People and Process & Technology to accelerate the creation of a finance function which fully supports the business in its new evolution to a transformed Trust in '23/'24. The revised organisation of the finance function drives synergies within the overall business model
- » Defined an enhanced counter fraud strategy, sponsored by our Audit and Risk Committee (ARC), which secured the organisational capability to adopt the Government Functional Standard on Counter Fraud. This refinement recognises our continued commitment to recognise the privileged position we hold to be funded by the UK taxpayer and our drive to ensure all funding is effectively used in line with the requirements of Managing Public Money
- » Delivered the second year of our cost optimisation strategy to reshape our infrastructure and realign costs across the organisation to current and future service requirements. This has driven further reductions in our Trust costs of 10% this year ensuring more funds are spent on frontline services
- » Drawing upon our vision and strategy to deliver a successful outcome from the Comprehensive Spending Review created a high level business case for successful implementation of our strategic initiatives which transform how we engage with the wider youth sector services and contract with our front end delivery partners
- » Partnered with the Business Development team in the design and implementation of new income streams reflecting the ambition of the Trust to grow independent income channels to relieve the reliance on the public purse. Income streams targeted are aligned to our strategic objectives of enhancing life opportunities for young people and include schemes such as Kickstart and UK Year of Service
- » The successful delivery of the finance strategy has enabled the organisation to pivot and navigate commercial challenges as we look to reshape our future strategic direction, recognising the impact of COVID-19 means the needs of young people have changed, for strategic longevity of the Trust. As we enter our penultimate year of our four year cost optimisation programme, we have been recognised externally by the Chartered Institute of Management Accountants through the award of the AICPA & CIMA Engage Europe Public Sector Team of the Year. The award is given to the team which can demonstrate how it has embedded a culture of innovation and improvement, ensuring it is continuously providing value to the wider public

Commercial

- » Fully redesigned and restructured the Commercial team to improve capability and departmental efficiency across contract management and procurement
- » Successfully navigated Supplier Request for Change process through leveraging strong commercial relationships built across the network which enabled us to amend supplier contracts to mitigate the impact of COVID-19
- » This was secured with 100% supplier retention, no additional government support to our original settlement and minimal costs for unfilled places to protect value for money for the taxpayer. No suppliers were placed into financial distress during this process
- » Contractual introduction of two new service lines, Skills Booster and Changemakers, with associated payment mechanisms and robust performance measurement metrics enabling commercial sanctions for non delivery
- » Introduction of auxiliary commercial resources to drive supplier delivery metrics for maximum performance and positive impact to young people, whilst controlling supplier spend within our spending envelope without adversely impacting quality

Procurement

- » Launch of redefined procurement business partnering reflecting the strategic and operational changes required to respond to COVID-19 and change in strategic direction
- » Introduction of new procurement workflow and contract management tool improving contract management and visibility to ensure better use of taxpayer funding and greater commercial control
- » Full revision of internal controls to deliver streamlining of internal processes and improve commercial agility without compromising control standards and our obligations under public procurement legislation

Information Technology

- » Continued to embed and exploit technology to underpin the Trust's transition to flexible and hybrid working arrangements. Further developed systems, processes and infrastructure to drive greater efficiencies and effectiveness through automation
- » Evolved our use of advanced and predictive analytics alongside the introduction of innovative approaches to automation to augment customer experience and improve business performance leading to one of our most successful years to date
- » Developed and piloted new systems, journeys, and dashboards to support the delivery of new products and services such as UK Year of Service and Changemakers
- » Designed and launched a transformational digital, data & technology strategy to underpin the future delivery of NCS experiences

Spending Review and Transformation

- » Following the outcome of the Comprehensive Spending Review in October 2021, a transformation programme was initiated to support in transforming NCS Trust and the experiences offered to young people in readiness for delivery from 2023.
- » Mobilised the Transformation Programme team to support in delivering seven major projects
- » Confirmation of our new service delivery model from 2023 - the Blended Commissioning Model incorporating grant making as a way to deliver future community and lead in services
- » Delivered an Outline Business Case (OBC) and procurement strategy for government approvals to cover the commissioning of new NCS services and operation of NCS Trust from 2023
- » Successful implementation of our interim property solution, trialling a period of hybrid working in the post-COVID-19 era
- » Further design of our expanded service offering covering residential, digital, Community - and lead in experiences which will be delivered from 2023
- » Delivered significant market engagement with 14 virtual events with registrations from over 95 different organisations and three face to face events with potential partners from over 55 organisations in preparation for commissioning services for delivery from 2023
- » Design of a new Target Operating Model to support a transformed NCS Trust and reduced cost base

Key Risks

Key Risks & Issues Faced by NCS During FYs 21/22 and 22/23	Key Mitigation Actions & Controls
<p>2021 Comprehensive Spending Review The outcome of the 2021 Comprehensive Spending Review was a key organisational risk for the Trust during the latter part of 2021. The eventual outcome, a reduced funding envelope, presented challenges in relation to programme design, but was ultimately a positive outcome given the adverse circumstances presented by COVID-19 and the current economic climate.</p>	<ul style="list-style-type: none"> » Influencing work was prioritised throughout 2021 to ensure benefits of NCS were well presented » Strong relationship with DCMS maintained throughout the period » Robust planning for revised FY 21/22 budget and implementation of adjusted programme
<p>NCS Trust Employee Attrition An increasingly competitive job market post COVID-19, paired with a period of transformational change and a publicly known reduced funding envelope at the Trust has led to an increase in employee attrition, which at times resulted in resourcing issues.</p>	<ul style="list-style-type: none"> » Increased focus on performance monitoring and personal development and recognition » Ongoing focus on reduction of reliance on single points of failure across the Trust » Strong level of support for personal development has been established
<p>Ambiguities in governance framework The Trust's governance arrangements still lack clarity in some areas and have consequently caused inefficiency. This exposes the Trust to the potential for non compliance, reputational damage and has the potential to result in reduced support from some of our key stakeholders, including government.</p>	<ul style="list-style-type: none"> » Consistent reviewing of governance arrangements continues to take place » Integrated Assurance and Approvals Plan developed alongside DCMS has been approved » New template framework agreement with DCMS remains under review and outstanding but once finalised will provide much needed clarity

Key Risks & Issues Faced During FY 21/22

Safeguarding of Young People

There is a risk that failure to monitor the quality of delivery, staff, venues and activities could adversely affect the overall welfare and well-being of our service users and, or, expose young people to an increased risk of harm or abuse.

Failure to monitor quality in these areas could result in a significant safeguarding or health & safety incident occurring on programme.

A Safeguarding failure could result in operational disruption, expose the Trust to reputational damage & financial loss through compensation or reduced participation in future programmes.

Key Mitigation Actions & Controls

- » All programme staff are required to have cleared a DBS check prior to engagement, with enhanced checks for anyone who will be in contact with young people
- » The Trust's external safeguarding partner, Pharos, audits network partners to ensure processes are robust to ensure DBS checks are in place
- » Well-established safeguarding procedures and policy are in place with tried and tested escalation/triage process for dealing with problems 24 hours a day, reviewed in 2022
- » All staff receive training in safeguarding matters to help identify and manage potential issues
- » DCMS-commissioned independent review of Trust safeguarding arrangements in March 2020 found good arrangements in place

Transformation / Commissioning

There is a risk that the current timeline for commissioning and approval of business cases is undeliverable, resulting in a failure to deliver quality inputs for procurement and the Phase 2 business case and secure approvals from the board, DCMS and HMT.

- » Preferred delivery model has been identified and shared with potential future suppliers
- » Ongoing work with specialist supply chain consultants
- » Programme team now well established
- » Early market engagement has provided encouraging outcomes

Risk Commentary

The Trust's medium to long-term risk exposure is tied to its approach to its transformation plans. We recognise that the effective management of risks in this space will be essential in ensuring that the organisation transforms effectively.

The Trust has been exposed to an enhanced risk level compared to FY 20/21 due to transformational risks, this is reflected as a slight increase in the current volume held within the Corporate Risk Register.

The Corporate Register currently holds 18 risks and three issues of varying perceived magnitude, which span various departments within the organisation.

During FY 21/22, there were 16 risks and one issue closed on the Corporate Risk Register. The top ten risks are reviewed and discussed by the SLT Team monthly, ensuring the right level of focus is applied, mitigation activities monitored and escalated where necessary.

Throughout the year, the Trust's organisational risks were shared and discussed with the Audit and Risk Committee, including updates on the ongoing work streams carried out within the Trust's risk function. Throughout FY 21/22, several additional risk reporting metrics were introduced to enhance the visibility of data and overall risk exposure across the organisation.

In June 2021, we launched a mandatory learning module for our workforce on risk management to promote a higher level of insight into risk management across the Trust.

Risk Appetite Statements

The Trust's Risk Appetite Statements highlight tolerable risks, as well as risks that are unacceptable. They are aligned to the strategic business goals and set tolerable risk parameters. These are reviewed at least annually by the SLT Team and form part of our Risk Framework Policy. These were last reviewed in November 2021 and will be again in July 2022.

The Risk Appetite Statement scores risk tolerance levels against the following categories:



Going Concern Assessment

Under Section 1 of the National Citizen Service Act 2017, the National Citizen Service Trust has a statutory responsibility to provide or arrange for the provision of programmes for young people in England with the purpose of: enabling participants from different backgrounds to work together in local communities to participate in projects to benefit society, and enhancing communication, leadership and team-working skills of participants.

The Trust is almost fully funded by the Department for Digital, Culture, Media and Sport, through a Spending Review envelope set by the Treasury and allocated to the Trust annually by the Department via a Delegation Letter. The Board assesses that sufficient Government funding support will continue to be made available to allow the Trust to fulfil its statutory responsibilities for the foreseeable future.

Given the Trust's status and position as an arms-length body sponsored by the Department for Digital, Culture, Media and Sport, which was put on statutory footing via the NCS Act and granted a Royal Charter in 2017, the Board members, including the Trust's accounting officer, have agreed that the financial statements have been prepared on a going concern basis.

Further disclosures relating to Going Concern

As explained above, as an Arms Length Body sponsored by DCMS, the NCS Trust is almost wholly dependent each year upon receiving Government funding to fulfil its statutory responsibilities under Section 3 of the National Citizen Service Act 2017 and continue in operational existence for the foreseeable future as a going concern. In October 2021, HMT announced a three year CSR funding settlement providing further certainty around the Trust's ability to continue as a going concern.



Equality of Access

2021 Participation Data:

- » 22% of those in summer and autumn programmes were eligible for Free School Meals compared to 16% of state secondary school pupils
- » 13% had special educational needs and disabilities compared to 2% of state secondary school pupils
- » 3.55% were in care/Looked After Children compared to 1% of young people aged 10-15
- » 33% were from Black, Asian or minority ethnic backgrounds compared to 25% of state secondary school pupils

Removing Financial Barriers

2021 was the first year a consistent national bursary scheme was promoted during summer recruitment. The purpose of the NCS bursary is to ensure cost is not a barrier to taking part in NCS.

10,185 young people accessed the NCS bursary during the NCS sign-up journey. Over 80% of NCS bursaries assigned were allocated to young people who were eligible for Free School Meals. NCS bursary eligibility also includes young people who are in, or have recently left, the care of the local authority, have an Education, Health and Care Plan or have caring responsibilities. Application of an NCS bursary provides the participant with an 80% reduction in contribution fee.

As the cost of living crisis began to emerge, the service user contribution was waived for all young people taking part in autumn NCS experiences.

Targets, Reporting and Management Information

NCS ensures we engage a diverse cohort of service users by embedding recruitment targets throughout the network, which are designed to ensure NCS participants are representative of the demographics of society. Consistent with previous years, NCS drew disproportionately on participants with special educational needs and disabilities, Looked After Children, young people eligible for Free School Meals and young people from minority ethnic backgrounds.

Our diversity management information is now embedded, providing live, anonymised social mix metric data at national, regional and local level. These tools have successfully supported localised interventions to broaden reach and support retention from sign-up through to completion.

The NCS Inclusion Fund

The NCS Inclusion Fund continued to provide the NCS delivery network with additional resources to remove barriers faced by young people at the point of delivery. In 2021, the fund supported 43 Delivery Partner organisations to employ 100 additional members of staff to directly support young people on NCS programmes. Beneficiaries of the fund nationally are overwhelmingly young people with special educational needs and disabilities. The shift to non-residential also saw a sharp increase in young people, particularly those in rural areas and areas of deprivation, receiving support from the NCS Inclusion Fund with travel costs to access NCS activities.

Designing and Delivering NCS

In 2021, Universal Design approaches were embedded into our Programme Planning Guidance and curriculum requirements to ensure NCS services are designed to be accessible and inclusive to a diverse cohort. In preparation for 2022 delivery, we have provided our delivery network with inclusion e-learning so all seasonal staff are equipped with the knowledge, skills and confidence to deliver accessible and inclusive activities. This scenario based module challenges staff to make decisions on a range of topics and is available to all staff via our central e-learning platform.

Financial Performance

NCS Trust drew down £63m of grant in aid funding from DCMS for FY 21/22 and generated £1.8m of other income. All unused grant funding was returned to DCMS. Unused funding arose primarily from reduced operating costs.

Total Expenditure for the year was £88.3m which was made up of programme delivery costs of £67.4m⁷, staff costs £12.4m and other costs £8.5m. We have continued to reduce our cost base in order to demonstrate strong financial management and minimise cost to the taxpayer.

COVID-19 continued to impact programme delivery although, building on our successful response and improved contract position from 2019, the Trust managed to minimise the financial impacts and continued to deliver for our young people. Due to the continuing impacts of COVID-19, the Residential Element of the Summer 21 NCS programme was officially cancelled on 21 May 2021 in accordance with our Contingency 2 plans. At that stage, NCS had paid out £0.9m in deposits for accommodation venues. The deposits were treated as non-refundable as notice of the cancellation was given after the 30 April hand-back date. However, the speed, flexibility and creativity of our response to COVID-19 ensured that we were able to offer essential opportunities for development, social engagement and enjoyment when it was most needed following the confinement of lockdown.

In order to ensure that we provide the highest level of opportunities to young people from our funding we have continued our policy of cutting costs within the organisation. This has led to a 44% reduction in Trust costs over the last two years with further cost savings to come in 2022/23. Since COVID-19 struck, we have adopted a zero based budgeting approach, changed our authority levels to ensure senior management approve a greater volume of our overall spend decision and reviewed all of our contracts to ensure all costs are wholly necessary and represent value for money. This has seen a reduction in marketing costs, where we have scaled back our investment in line with participation levels and leveraged greater returns from digital marketing methods, saving £0.2m compared to the prior year. We have also driven through a significant reduction in property costs by adopting a flexible approach including home working and operating out of a smaller temporary office during COVID-19, saving £0.9m.

⁷The figure includes £13.8m from a prior period adjustment. Please refer to note 2 for more details

Future Plans

Future Plans: FY 2022/23 and Beyond

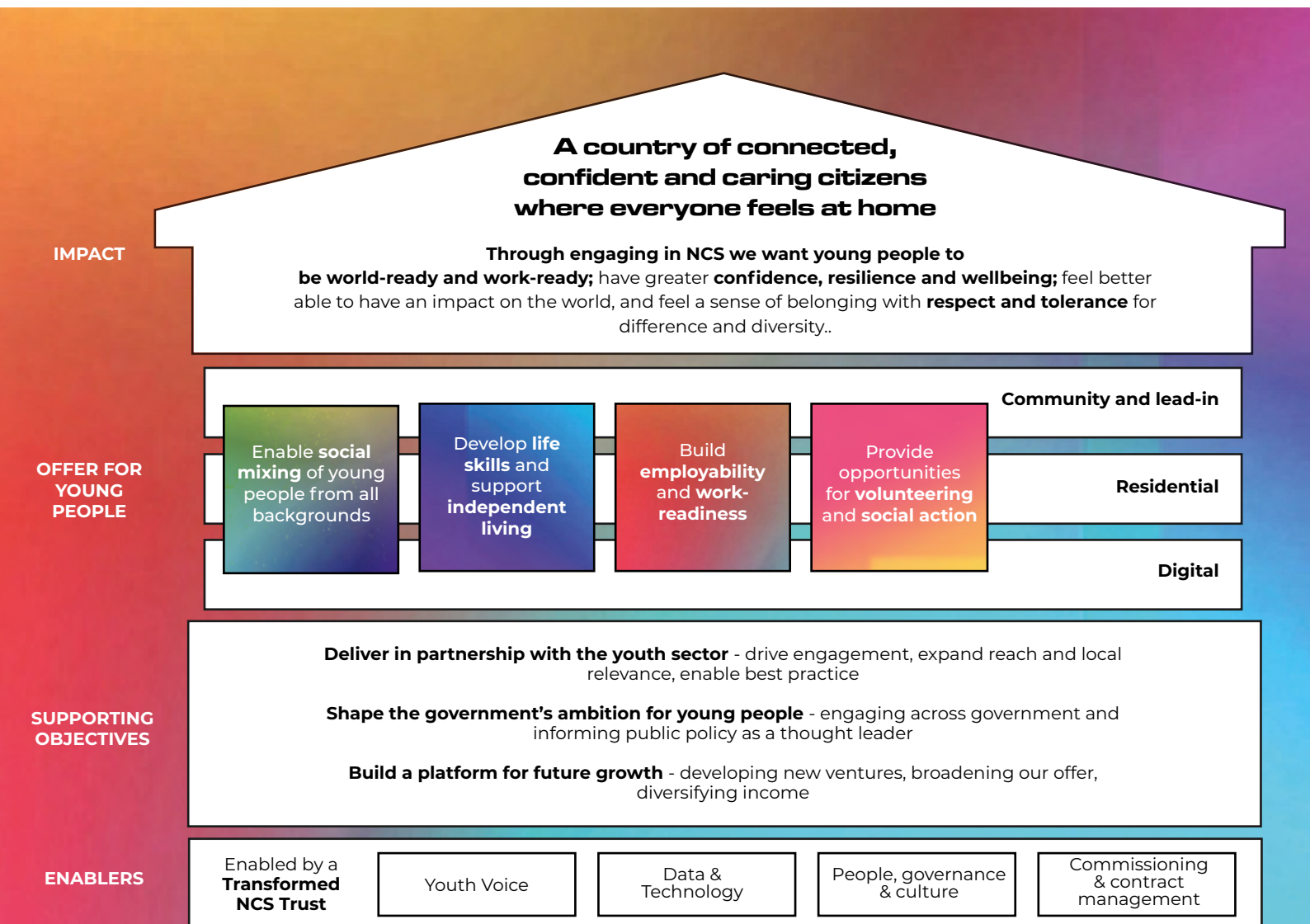
The environment in which NCS Trust operates has changed since NCS was founded in 2009. Young people’s needs, hopes and priorities are different, the country is in need of ‘levelling up’ opportunities, and NCS’ direct funding envelope has been significantly reduced. We know from the recent DCMS Youth Review that young people want trips away from home, regular activities, and opportunities for volunteering. We are evolving our strategy and services to support the delivery of the government’s National Youth Guarantee, to help level up opportunities and ensure that young people are world-ready and work-ready.

NCS Trust is currently consolidating and confirming, in collaboration with DCMS and youth organisations, the details of the Trust’s evolved portfolio of services and delivery mechanisms

to meet its strategic objectives and ensure its offering meets the needs and priorities of young people and the youth sector.

Our plans for the financial year FY 22/23 can be summarised under four headings:

- » Deliver high quality and high impact services in 2022
- » Prepare for and commission the new national offer for 2023 and beyond
- » Build capabilities and strengthen collaboration with the youth sector
- » Continue to transform the Trust



Sustainability, Environmental, Social and Governance Disclosure

Sustainability Reporting

Our organisation currently holds an exemption on sustainability reporting from DEFRA on the grounds that our headcount falls below the threshold.

However, NCS Trust is committed to reducing its environmental impact by:

- » Implementing hybrid working in order to reduce our environmental impact, as well as encouraging the use of video conferencing for day-to-day meetings
- » Using public transport where possible when travelling to events or meetings
- » Continuing to be almost paperless due to our flexible working approach

Signatory

Our Performance Report was approved by Mark Gifford, CEO and Accounting Officer:

Signed



Date

13 December 2022



Accountability Report

Corporate Governance Report

Overview

This corporate governance report has been prepared using the Governance Financial Reporting Manual (FRM) which is based on public expenditure guidelines and applicable Companies Act and Corporate Governance requirements as adapted for a public sector context.

Directors' Report

Board of Directors

The NCS Trust Board of Directors is composed of our chair, CEO, ten publicly appointed Non-Executive Directors, and three youth advisors who sit on our Board as invited guests. Two of our youth advisors, Hannah McLellan and Ahmed Ibrahim, joined the Board in January 2021, while Lamin Tarawally joined in March 2022. The NCS Trust also has a government representative who sits on the Audit and Risk and People and Remuneration Committees.

Brett Wigdortz OBE, Chair and Interim Chair of the Audit and Risk Committee



Brett Wigdortz provides a wealth of knowledge from a career spanning policy, management consulting and educational reform. In 2002, he founded Teach First, which he led for fifteen years, building into one of the country's leading movements tackling education inequality. Teach First is now the UK's largest graduate recruiter, running an accredited world-class teacher training programme that supports more than one million children in classrooms across England and Wales. In 2018, Brett co-founded Tiney.co in order to improve childcare for parents, practitioners and children.

Mark Gifford, Chief Executive



Mark Gifford has been the Chief Executive Officer of National Citizen Service Trust since 2020. Previously, Mark worked in several significant roles across the John Lewis Partnership and most recently as the Director of Shop Trade for Waitrose & Partners. As a people-oriented leader, Mark is known for creating and nurturing high-performing teams, change management, improving productivity and impact. In addition to a strong operational background, Mark also has a passion for the development of young people. An active school Governor and Academy Director for over 20 years (including as Chair) Mark is passionate about ensuring young people fulfil their potential whatever the circumstances of their birth. Outside of work, Mark is a father and husband who actively engages in his local community. Although a self-confessed proud Mancunian where he lives, Mark has spent many years working with communities throughout the UK and is as passionate about other areas of the country as he is about his own city.

Rt Hon. Nick Hurd



Nick served as a Member of Parliament for 14 years before standing down in December 2019. During that time, he served three different Prime Ministers and held several ministerial roles including Minister for Civil Society. He is a lifelong Member of the Privy Council and continues, on a voluntary basis, as the UK Prime Minister's Independent Adviser on Grenfell. Before politics, Nick spent 18 years in the private sector, divided between investment banking and the development of young growth businesses. Nick is a chair and senior adviser to a number of companies and campaigns that are looking to make a positive social or environmental impact.

Sir Ian Livingstone CBE



Sir Ian Livingstone CBE is one of the founding fathers of the UK games industry. He co-founded iconic games company, Games Workshop, in 1975, launching many hugely successful games. He was ranked the 16th most influential person in the UK's digital economy in the Wired 100 list in 2012. He chaired the Next Gen Skills campaign, working with the government to introduce a new computing curriculum in schools in 2014. He co-authored Hacking the Curriculum in 2017.

Tristram Mayhew, Chair of the Safeguarding Committee



Tristram served as a tank and infantry commander in the Royal Dragoon Guards, retiring as a captain in 1997. He spent three years with Coca-Cola and GE Capital before founding Go Ape in 2002 as 'Chief Gorilla'. Go Ape is a multi-award-winning forest adventure business operating at 50 locations across Britain and the USA with a vision to 'create adventures and encourage everyone to live life more adventurously'. He is responsible for youth sailing at Bosham Sailing Club and is an alumna of Edinburgh University and London Business School.

Lord Iain McNicol



Lord McNicol of West Kilbride is a British Labour politician and trade unionist. Between 2011-2018 he was General Secretary of the Labour Party and was previously the National Political Officer of the GMB Union. Iain began his involvement in political organisation as President of the Student Union at Dundee Institute of Technology in 1991. From then he has worked with both Scottish Labour Students and The National Organisation of Labour Students (NOLS).

Jacquie Nnochiri, Chair of the Impact Committee



Jacquie is an educational leader having worked in education for over 20 years. She is currently Head of Department and Head of Year 11 at a West London Pupil Referral Unit (PRU) where she is responsible for pastoral and career needs of students in their final year of statutory education. Jacquie is passionate about ensuring young people have access to educational tools to improve and enhance their further education and future work opportunities. Jacquie has strong links with her local community and serves as a Referral Order Panel Member with the Harrow Youth Offending Team. Jacquie also serves on her local Safer Neighbourhood Panel.

Ndidi Okezie OBE



Ndidi is a seasoned social advocate, and is passionate about youth voice and access to quality development opportunities for all young people. After working as a teacher and school leader for ten years, she spent six years as the executive director of Teach First, (the UK's largest graduate recruiter) before joining Pearson PLC to lead on Digital and Customer Voice Strategy. Ndidi is currently the CEO of UK Youth, a leading charity with a movement of over 5,500 youth organisations, reaching 1.6M young people. She is a Board Director of the Mulberry Schools Trust and CentrePoint U.K.

Ashley Summerfield, Chair of the People and Remuneration Committee



Ashley has experience across a range of sectors, including finance, commercial property, marketing, sustainable technologies, commodities and private equity. Along with several colleagues, he co-founded Central Europe Trust, a corporate finance advisory business specialising in Central and Eastern Europe, with former Chancellor of the Exchequer, having been with the firm for more than 20 years. Ashley has an MA from Cambridge University and an MPPM from Yale University and volunteers as a biology teacher for Teach First/Teach for All.

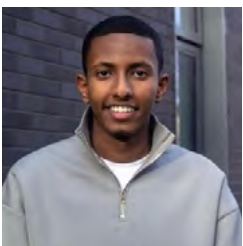
Deborah Tavana



Deborah started her career with Legal & General and has held executive roles in Williams & Glyn Bank, Resolution, Swiss Re and General Electric. She has experience in a range of leadership roles covering Human Resources, Communications, Governance, Legal and Operations and is a Chartered Fellow of the CIPD. Her career has always been guided by a belief in the importance of creating organisation cultures that value the whole person, whether colleague, customer, or client. Deborah now works independently as an executive coach and management consultant. She also serves in a non-executive capacity as a trustee on the Board of United Response.

Youth Voice Forum Co-Chairs and Youth Advisors to the Board

Ahmed Ibrahim



Ahmed is currently studying Politics and International Relations at the University of Kent where he is also a student trustee. Alongside his studies, Ahmed advises on a range of policing boards and youth panels nationally, in bettering trust and confidence amongst young people, specifically around the criminal justice system. He is an associated board member to the Standing Committee For Youth Justice. Ahmed also works with the Independent Office for Police Conduct and the Metropolitan Police in highlighting the concerns of young people towards police injustices. As Co-Chair of the NCS Youth Voice Forum, Ahmed will amplify the voices of young people advocating their needs and concerns with a No We Can attitude.

Hannah McLellan



Hannah has recently begun studying a PhD in Cardiovascular Physiology following the completion of her undergraduate and postgraduate degrees in Sports and Exercise Science and Exercise Physiology, respectively. Hannah participated in and completed the NCS programme in 2014 and has been an advocate ever since, representing NCS at commemoration centenary events for the Battle of Passchendaele and Armistice Day and working as a Wave Leader for her local delivery partner. Outside of work, Hannah enjoys volunteering for local charities and has a season ticket for Everton.

Lamin Tarawally



Lamin is a student at University College London, where he is studying History, Politics, and Economics. He also chairs and advises on a variety of youth boards and panels, encompassing youth work, economic policy and employability. In his role as an advisor, he aims to act as a link between organisations' critical work and the communities they serve. As a member of the Bank of England Youth Forum and the chair of the London Academy of Excellence Alumni Board, he has developed the capacity to not only communicate, but to provide practical solutions to the vast spectrum of challenges that young people face. Lamin is passionate about integrating youth voice within NCS Trust as co-chair of the YVF and ensuring that each member has a valuable experience.

Term ended during the Financial Year:⁸

Paul Cleal OBE

(term ended 31 November 2021)

Paul is a non-executive director and advisor with several organisations, including Guy's and St Thomas' NHS Trust, Metropolitan Police and the Premier League. Previously over his 30 year executive career, he worked in local and central government and, for 16 years, was a partner at PwC. There, he served on the management boards of the firm in both the U.K. and Africa and led the Government and Public Sector practice. Passionate about diversity and inclusion, he was Social Mobility and Child Poverty Commissioner, and works with a number of schools as a mentor to many young people.

John Maltby DBE

(term ended 31 November 2021)

John has a portfolio of non-executive roles including chair of Allica Bank, Nordea Bank and Simplyhealth PLC. His previous appointments include chair of Good Energy Group PLC, chair of BlueStep Bank AS, CEO of Williams and Glyn and group director of the Commercial Bank of Lloyds Banking Group, the division specialising in lending to small businesses. He was also Group Chief Executive of Kensington Group PLC for seven years.

Government Representative

Laura Jackson (Government Representative)



The NCS Trust has a government representative who is a member of the Audit and Risk, and People and Remuneration Committees. Laura left the executive team of a global social enterprise to join the civil service in 2015, attracted by the opportunity to help deliver the government's English Devolution agenda. She brought with her fifteen years of skills and policy expertise from charity campaigning and commercial lobbying in London and Brussels, including a stint at one of the UK's biggest membership charities, Art Fund. Laura is now the Deputy Director for Arts and Libraries in the Department for Digital, Culture, Media and Sport having first joined the department to run the 2019 Spending Review. Under her leadership, the strategy team recently coordinated the 2020 Spending Review and multiple Budgets, as well as supporting the department's efforts to secure COVID-19 recovery funds, such as the £1.57bn Cultural Recovery Fund. Laura is the co-champion of the department's Social Mobility Network, an issue about which she is passionate.

⁸Two outgoing board members were replaced after the FY 21/22 reporting period. Up to date information on the NCS board members can be found on the NCS website.

External Committee Members

Sam Freedman



Sitting as an external advisor on our Impact Committee, Sam is a senior adviser to Ark, an education charity, and a senior fellow at the Institute for Government. Previously he was CEO of Education Partnerships Group, an international education charity; executive director at Teach First; and a senior policy adviser to the Secretary of State at the Department for Education. He is on the board of the Holocaust Education Trust, Ambition Institute, and the Teacher Development Trust, and he is also a governor at Woodside High School.

Natalie Perera



Sitting as an external advisor on our Impact Committee, Natalie is the chief executive of the Education Policy Institute, an independent research institute which she co-founded in 2016. Prior to that, Natalie worked in the Department for Education where she led on research and policy interventions including on narrowing the gap between disadvantaged children and the rest and reform of the school funding system. Between 2014 and 2015, Natalie was seconded to the Cabinet Office where she worked in the Deputy Prime Minister's Office. Natalie is also a director of a Multi-Academy Trust in South London and a trustee of the charities, The Fair Education Alliance and Causeway Education.

Jas Khela



Sitting as an external advisor on our Audit and Risk Committee, Jas is a chartered accountant with 30 years' experience working as an auditor on a corporate portfolio, mainly of large multinational businesses and their UK subsidiaries. Jas is passionate about social mobility and was attracted to NCS after his son had completed the programme. He has previously served as regional president of the Birmingham & West Midlands Society of Chartered Accountants. Jas stepped down from his role as an external advisor on our Audit and Risk Committee in March 2022. We are very grateful for his constructive challenge and long service to the NCS Audit and Risk Committee.

Darren Xiberras



Sitting as an external advisor on our Audit and Risk Committee, Darren is currently Chief Finance Officer at Cardiff University, and immediately before that held the same role for the education charity Teach First. Darren is a fully qualified accountant with over fifteen years' experience at board level in many for profit and not-for-profit organisations, delivering services to the general public and public sector institutions. Darren is a trustee of The Difference Education. He also chairs the Welsh Higher Education Finance Directors' Group and represents Wales on the British Universities Finance Directors' Group (BUFDG) Executive Committee.

Senior Leadership Team (SLT)

The SLT is responsible for the day-to-day management and running of NCS. The table below outlines the structure of our SLT Team as at the end of FY 21/22. :

Miriam Jordan Keane	Chief Brand Officer
Vacant (Simon Sharkey Woods resigned from his post in April 2022)	Chief Digital & Information Officer
Lizzie Hanna	Chief Value Officer
Naim Moukarzel	Chief Impact and Development Officer
Amanda Best	Chief Delivery and Experience Officer
Michael Devlin	Chief Governance and Transformation Officer

Miriam Jordan Keane, Chief Brand Officer



Miriam is a seasoned marketer and communications expert with experience working across both the public and private sectors and in the UK and international markets. She spent five years as the New York-based Global Chief Brand Officer of Weight Watchers International, and was part of the core team that launched the brand in China. She has worked at award-winning advertising agencies including Saatchi & Saatchi and Publicis. Prior to joining NCS she led the marketing charge at British Gas, where she launched the Hive Active Heating and localheroes.com brand and product portfolio extension initiatives.

Miriam joined NCS in July 2018 as Chief Marketing and Sales Officer and transitioned to Chief Brand Officer. Miriam has since initiated and championed a complete brand refresh, the appointment of new creative and media agencies, the launch of an integrated national communications campaign helping to raise the voice of young people, and developed the vision and mission statements. She is a believer in insight-driven marketing that always puts the customer at the heart, and is an enthusiastic advocate of behavioural economics.

In December 2020, Miriam was appointed to the Board of Voice 21, the national oracy education charity, and in May 2021 to the Board of Target Ovarian Cancer.

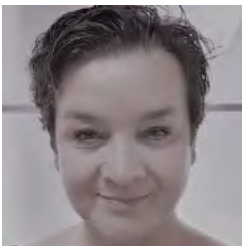
Simon Sharkey Woods, Chief Digital and Information Officer



After working predominantly in private sector technical roles for the first ten years of his career, Simon transitioned into digital and technology leadership after developing a passion for bridging between digital and technology teams, and the organisations they serve. During his 21 years in management and leadership roles he has developed an academic interest around the impact of leadership on effectiveness and change, and this was the focus of the dissertation he completed during his MBA.

Previous to NCS, Simon was the IT director at City of London Corporation / City of London Police, and prior to that he was head of IT delivery at the Foreign & Commonwealth Office. Note: Simon resigned from the Trust in April 2022.

Amanda Best, Chief Delivery and Experience Officer



Amanda managed NCS delivery across around a third of the country from 2012 to and 2015 for around 40,000 young people and joined the NCS Trust in November 2018. Her daughter participated in NCS in 2014. She is used to change having spent 30 years working on a wide range of local and national government services from a national programme for 0-5 year olds, a varied range of local government services, logistics of Ofsted inspections and a range of roles in light rail. She is on the board of her local Credit Union.

Naim Moukarzel, Chief Impact and Development Officer



Naim joined NCS Trust in August 2016, where he now leads on strategy, service design and income generation. He is a co-opted member of the Audit and Risk Committee of the Royal British Legion, is a governor at a maintained infant's school, and acts as a voluntary advisor on youth engagement and social mobility.

Prior to joining NCS Trust, Naim had a career in the British Army, holding operational and strategic roles in both the Field Army and Ministry of Defence. Before the Army, Naim had a short period as a learning and development consultant in the Middle East.

Lizzie Hanna, Chief Value Officer



Lizzie joined the Trust in March 2020 firstly as the Chief Financial Officer and has now transitioned to Chief Value Officer. Prior to NCS, Lizzie built her career across the public and private sector leading multi-functional teams at board-level across government arms-length bodies, the NHS, and rail and telecommunications.

As a strategic and value driven leader, Lizzie's passion for engagement and development has enabled her to lead customer focused, commercial transformation across many highly regulated industries.

Michael Devlin, Chief Governance and Transformation Officer

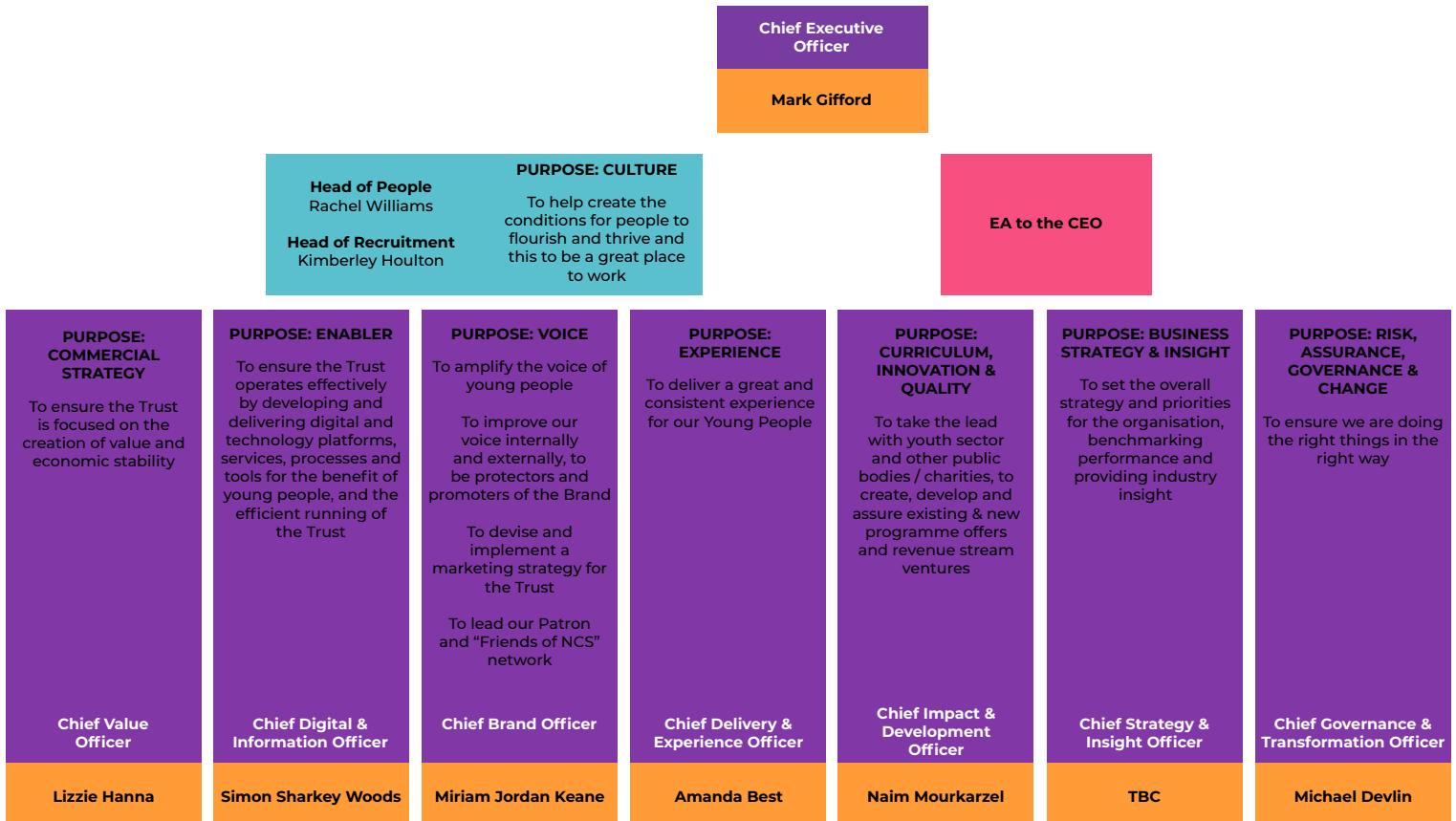


Michael joined NCS in December 2019 after completing his MSc in Organisational Behaviour. He joined as a maternity leave cover for the Company Secretary before becoming Director of Governance and Delivery, before securing this new position on the SLT Team in May 2021. A qualified solicitor in Australia, Michael moved to the UK in 2008 and continued a career largely in banking spanning strategy, governance, change and HR.

Michael is a keen water polo player and is the chair of Out to Swim (the largest LGBTQ+ masters swim group in the UK) and he volunteers with the charity, Diversity Role Models, which creates safe spaces in education so that every young person will know they are valued and supported and difference is embraced, accepted and supported.

Organisational Structure

NCS Trust is led by the NCS Trust Board. The Board oversees the Trust’s activities. On a day-to-day basis, the SLT manages the Trust’s affairs. A high level summary of the Trust’s structure for the financial year 2021/22 is included below.



NCS Board of Patrons

The NCS Board of Patrons lends its name to NCS, adding to the credibility and integrity of the organisation and its ability to progress its purpose. Unlike the NCS Trust Board, it does not constitute a formal governance or decision making forum.

The Rt. Hon. David Cameron (Chair)

The Rt. Hon. Lord Andrew Adonis (Labour peer and Vice Chair of European Movement)

Bear Grylls OBE (Chief Scout)

David Sheepshanks CBE DL (Founding Chair of St George's Park, FA National Football Centre)

James Harding (Co-founder and Editor of Tortoise Media)

Michael Lynas (Vice President of INTO CareerFirst)

Robert Peston (Founder of Speakers for Schools and ITV political editor)

Dame Sally Coates DBE (Director of Secondary Education at United Learning)

Sarah Sands (Chair of Bright Blue)

Stephen Greene CBE (CEO and co-founder of RockCorps and former Chair of NCS board of Directors)

Tim Allan (Founder and former Group Managing Director of Portland Communications)

Tom Harrison (CEO of England and Wales Cricket board)

The Lord Waheed Alli (CEO of Silvergate Media and Chairman of Koovs PLC)



Collaborators

Activate

APM

Be Kind Movement

BF Adventure

Catch 22

Childline

Discover Economics

EliminHate

EFL Trust

Exeter City

Flying Futures

Greenpeace

Guide Dogs For The Blind Association

Independent Office for Police Conduct (IOPC)

Marine Conservation Society

Mental Health Foundation

Multiverse

MyBNK

NSPCC

RSPCA

Reboot The Future

Revolution Hive

Stonewall

UCAS

UpSkillMe

Young Minds

Youth Employment UK

Groundwork London

Groundwork North East

Headliners

Ingeus

Inspira

Jewish Lads and Girls Brigade

Learn by Design

Petroc

Plymouth Argyle

Reed

South West Lakes Trust

The Growth Company

Twin Training

Weymouth College

Young People Cornwall

Barking and Dagenham Local Authority

Birmingham 22 - Commonwealth games

CO-OP

Careers and Enterprise Company

D2N2 LEP

Department for Levelling up, Housing and Communities

Department of Education

Faith and Belief forum

Foster Care Associates

GLA

Kooth

North East Local Enterprise Partnership

Northern

RWE Sofia Offshore Wind Farm

Salam Project

Shaw Trust

Steve Rotheram - Metro Mayor of the Liverpool City Region

Streetgames

Tees Valley Combined Authority

The Royal Horticultural Society

UniConnect - Office for Students

External Business Interests

The NCS Trust is conscious that Directors must be free of any conflicts of interest when performing their duties. The Trust has policies in place for the declaration and management of conflicts of interest for all employees as well as for Board members.

Each Board member is under an obligation to declare any external interests or changes to their actual or potential interests as these arise. Each financial year, board members are asked to review and update their external interests. Any new interest must also be declared, and there is a reminder at the outset of every board meeting to declare any conflicts of interests.

A register of external interests is kept up to date and refreshed on the website annually.

Board Effectiveness Reviews

The Board's effectiveness was subject to a review under two lenses. The first being Board member performance and feedback which were conducted by the Chair 1:1 with all Board members by end December 2021 and included two way feedback. The second was through a scan of skills when identifying suitable candidates for appointment to replace the two vacancies on the board.

Reviews conducted in October - December 2021 returned the following key headlines:

- » Strong corporate governance and decision making
- » Board members worked well together and shared ideas and expertise from across the wealth of experience
- » Board has been inclusive, diverse and has championed youth voice
- » Support and challenge to the SLT is given where necessary
- » Chair strong at maintaining momentum and focus on key issues
- » Decision-making is rigorous, however Board should ensure that decisions made are reiterated at the close of the meetings
- » Better alignment on the timing of sub committee meetings



Director Attendance at Board and Committee Meetings of the Trust

During the year ended 31 March 2022, the members of the NCS Trust Board of Directors attended meetings as follows:

Director	Board (ordinary)	Board (extraordinary)	Audit & Risk Committee	Impact Committee	People Committee	Remuneration Committee
Brett Wigdortz (Chair)	5/5	4/4	4/5		0/1	3/3
Mark Gifford (CEO)	5/5	4/4	5/5		1/1	3/3
Paul Cleal	0/2	2/3	3/3			
Nick Hurd	5/5	3/4	4/5			
Ian Livingstone	4/5	3/4			1/1	
John Maltby	1/2	2/3	3/3			
Tristram Mayhew	5/5	4/4			1/1	
Lord Iain McNicol	3/5	2/4				2/3
Jacque Nnochiri	5/5	4/4			0/1	
Ndidi Okezie	5/5	3/4				3/3
Ashley Summerfield	5/5	4/4				3/3
Deborah Tavana	4/5	4/4				3/3
Laura Jackson (Gov't Representative)	0/4	1/4	3/5			3/3

Director attendance notes:

- » Brett Wigdortz is a member of the ARC, People and Remuneration Committee, and Impact Committee. He is invited to attend all other meetings as a guest
- » Mark Gifford is not an elected member of any committee but is invited as an attendee. His attendance is included on this basis
- » The Board approved the split of the Safeguarding and Impact Committee on 23 September 2021. No meetings of the Safeguarding and Impact Committee took place between 1 April 2021 and 23 September 2021

- » No meetings of the Impact Committee took place during the financial year
- » Ndidi Okezie excused herself from one extraordinary meeting due to a potential conflict of interest
- » John Maltby and Paul Cleal's terms as Board members came to an end on 30 November 2021
- » Laura Jackson became the Government Representative of the board on 16 June 2021, replacing Dean Creamer

Governance statement

The Trust has robust governance, risk and compliance arrangements in place for the year under review. As a Royal Charter body founded by the NCS Act, the Trust is required to comply with its governing legislation of the National Citizen Service Royal Charter 2017 and National Citizen Service Act 2017. As a Public Sector ALB sponsored by DCMS, the Trust is required to comply with the requirements set out in its Interim Framework Agreement, which sets out its working relationship with its sponsor Department. It is also required to comply with the Corporate Governance in Central Government Departments: Code of Good Practice (to the extent that its application is relevant to public bodies) and with the relevant principles set out in HM Treasury's Managing Public Money (2015). The Board and Accounting Officer gain assurance through a robust system via Board and Committee reports, and Letters of Assurance from the Executive team. Through all of these forms of assurance, the Accounting Officer has concluded there were no matters considered very significant weaknesses.

Board and its committees

The Board currently has four committees to support it in discharging its duties. Board committees make recommendations to the Board and have delegated responsibilities as outlined below. Each committee has responsibilities in respect of monitoring and leading on aspects of risk management across NCS in accordance with their Terms of Reference. The Terms of Reference of each committee is reviewed annually to ensure they remain relevant to the responsibilities and objectives of the Trust. Changes that are made to the Terms of Reference are subject to board approval following appropriate consultation and agreement.

During the financial year the Impact and Safeguarding Committee was split into two separate committees. The Trust reflected that by splitting the committees, there would be an opportunity for the impact of NCS to be considered by a group with broader membership (including sector specialists and academics). The Safeguarding Committee remains a crucial part of the Trust's formal governance and focuses solely on Safeguarding matters.

- » **Audit and Risk Committee (ARC)** - The interim Chair of the ARC is Brett Wigdortz OBE. The ARC is responsible to the Board for providing an independent view of financial reporting, corporate governance and risk management. The committee is responsible for the relationship with the Trust's internal and external auditors. ARC duties include ensuring the organisation is meeting its regulatory obligations and legislative requirements, reviewing systems of internal control and the Trust's risk management framework, and monitoring the integrity of the financial statements of NCS Trust.

The ARC receives instructions from the board of directors on areas where additional assurance is required and formally reports to the board. The ARC comprises two⁹ non-executive directors, a government representative, two external members (both qualified accountants), and a youth representative. The ARC is also attended by representatives from internal and external auditors as well as the government.

- » **Safeguarding Committee** - Chaired by Tristram Mayhew. The Safeguarding Committee is responsible to the board for providing an independent assessment of NCS' Safeguarding procedures and incident report and ensuring the safety and wellbeing of NCS participants is at the forefront of organisational decision-making. The Safeguarding Committee is responsible for reviewing and approving the Trust's Safeguarding policies and procedures and supporting the SLT in having a robust process to ensure that all incidents relating to Safeguarding are thoroughly investigated and inform necessary improvements to policy and procedure. The Committee is composed of two non-executive directors and a youth representative.
- » **Impact Committee** - There were no meetings of the Impact Committee during the financial year.

⁹ During FY 21/22 the ARC was supported by two external members. To date, in FY 22/23 the ARC is supported by one external member.

» **People and Remuneration Committee -**

The committee oversaw and contributed to the Trust's ability to effectively transform and manage change for all its people. The committee approved organisational design principles and proposals for redundancies, paying specific attention to talent development and how this design leads through to helping strategic aims and young people. The committee heard from the Employee Voice Forum to discuss the ongoing impact of change and the transformation and priorities of the Trust.

The committee approved the use of retention bonuses within the proposal to help retain key skills within the Trust whilst taking teams through consultation. It was considered imperative that something was done to aid retention, to so maintain the ability to deliver the 2022 programme effectively.

Attention was also focused on D&I and Wellbeing functions that have continued to develop, reflecting the voice of the Trust and proactively inviting external perspectives, derived from diverse groups. This helped shape the recruitment strategy that has seen greater success in attracting talent from wider diverse backgrounds, as well as gaining accreditation from various external bodies including:

- » 'Good Youth Charter' employer - Member
- » 'Mental Health at Work Commitment' - Member
- » 'Race at Work Charter' - Member
- » Disability Confident Employer - Level 2
- » The committee is currently working on also gaining accreditation as a Living Wage Employer

Risk Management and Internal Control

The Board of Directors, with the support of its committees, has a key role in ensuring a robust risk management system is in place and is effectively maintained and to develop a culture whereby risk management is evident at all levels across the organisation. This ensures the best leadership, coordination and prioritisation is achieved on both a strategic and operational basis. The board, in exercising its responsibility, receives regular reports from all committees and reviews additional key performance indicators as appropriate.

The Audit and Risk Committee (ARC) assists the board in this process by performing an annual review of the effectiveness of the risk management activities and it will be helped in this by the internal auditor's annual work, report and opinion on the effectiveness of the system of internal control. The Audit and Risk Committee meet five times a year to discuss and give feedback on risk management performance (including the Corporate Risk Register) within the Trust and in order to share proposals and suggestions for further improvement.

Throughout FY 21/22, the Trust has continued to build on earlier improvements to its risk management systems and processes. At the forefront of these improvements has been an organisation-wide training initiative (launched June 2021), which has resulted in an upskilled organisation and increased focus on risk management at all management levels. As a result of this initiative, 100% of NCS Trust colleagues now receive annual training on risk management in the form of e-learning and further face to face training is also optional for all staff.

Other process improvements have included, but are not limited to; a formalised communication escalation structure, an enhanced focus on risk management accountability, and a simplified reporting structure that guarantees colleague awareness of key risks and issues at the relevant management level.

The Trust continued to work alongside Mazars LLP as its internal auditors to deliver a programme of work for FY 21/22 which was approved by the ARC, and was tailored to the Trust's risk approach. Amongst others, key audit topics this FY included focus on change management, online safety & safeguarding and project management office performance. Each of these subjects were determined through risk-based planning and strategic recommendations.

The Trust will continue to work alongside Mazars for FY 22/23 in order to identify further areas for organisational improvement. The ARC will continue to refine this programme to reflect any changes in the Trust's principal risks and has the right to commission additional audit assignments as it sees fit. The overall results of the independent assurance review are included in the Independent Assurance section below.

Accountability issues or breaches

There were no known breaches during the reporting period.

Information Security and Data Privacy

The Trust takes its responsibilities for maintaining the security of data and for managing information security risks extremely seriously, processing a significant amount of personal data on NCS participants, including sensitive or 'special category data' in compliance with the General Data Protection Regulation (GDPR).

The Trust renewed its Cyber Essentials certification in February 2022. This demonstrates that we have appropriate controls in place to protect against the most common cyber security threats.

To help protect our information assets we maintain physical, technical and administrative safeguards. These safeguards are designed to prevent unauthorised access, disclosure, use and modification of information.

We provide guidance to our staff and network of providers on appropriate handling of NCS information. We regularly review our security procedures, and consider appropriate new technologies and methods. We provide annual refresher training on GDPR and Information Security to NCS Trust staff.

In FY 21/22 the Trust did not inform the Information Commissioner's Office (ICO) of any data protection incidents. NCS completed its GDPR Review project in 2021 and has established a framework of policies, procedures and guidance based on the GDPR principles. We have since completed a privacy internal audit and will be implementing the recommendations in 2022.

For more information on how NCS processes personal data please see our Privacy Policy.

Whistleblowing

The Trust is committed to establishing an environment where all staff, at whatever level, know that it is safe and acceptable to raise concerns. The Trust offers whistleblowing arrangements to enable employees to report issues of concern to either the Head of People or the chair of the People Committee. A separate whistleblowing facility is available to participants, providers, parents/guardians, and the general public who have concerns or issues arising from the NCS programme.

There were no instances of whistleblowing during the reporting period.

Auditors

The National Citizen Service Act 2017 requires the Comptroller and Auditor General of the National Audit Office to be appointed as the auditor of the Royal Charter body.

Independent Assurance

Internal Audit services are provided by Mazars. The purpose of internal audit is to provide the Accounting Officer and the board, through the Audit and Risk Committee (ARC), with an independent and objective opinion on risk management, control and governance and their effectiveness in achieving the Trust's agreed objectives. In 2021/22, Mazars changed their rating scale from a three point scale of Limited, Adequate, and Substantial to Unsatisfactory, Limited, Moderate, and Substantial.

Definitions of the Mazars assurance levels for 2021/22 are as follows:

- » Substantial Assurance: The framework of governance, risk management and control is adequate and effective
- » Moderate Assurance: Some improvements are required to enhance the adequacy and effectiveness of the framework of governance, risk management and control
- » Adequate Assurance: There are significant weaknesses in the framework of governance, risk management and control such that it could be or could become inadequate and ineffective
- » Limited Assurance: There are fundamental weaknesses in the framework of governance, risk management and control such that it is inadequate and ineffective or likely to fail

For 2021/22 Mazars provided an overall opinion of Moderate, meaning some improvements are required to enhance the adequacy and effectiveness of the framework of governance, risk management, and control.

This opinion is based on work conducted during FY 20/21, which encompassed six internal audit reviews, two of which were advisory audits where the intention is to receive advice early in the construction of new processes, rather than the standard review of existing practices. The overall result for the standard audits was four adequate levels of assurance and no limited assurances. This is an improvement upon the previous year where three audits were rated adequate and one audit on Procurement received limited assurance.

There was one priority-one observation on individual observations this year in our privacy compliance audit regarding ePrivacy and cookie compliance. The auditors found that, based on the evidence provided, consent, withdrawal of consent and transparency of the use of cookies on the NCS website (<https://wearencs.com/>) was not aligned with the regulatory requirements under the UK GDPR and PECR (2003). The auditors recommended that NCS should implement a solution so that the cookie banner on the website allows data subjects to set their preferences and that this setting should be able to be revisited. The NCS team had already been working on a solution to this prior to the audit and the issue has now been fully resolved and verified by our auditor.

Data reported to the Board

The Trust reports data regularly to the board through Management Reports circulated in advance of every board meeting.

Data is provided in a timely manner to support discussion, challenges, and questions on key metrics such as participation vs target, actual costs vs budget, and net promoter score supported by in-depth narrative and explanation. Minutes show robust challenges by board members having had time to prepare and having been given balanced information calling out strengths and areas for improvement. The board occasionally requests further information but this is rare, indicating the volume and quality of information provided is sufficient to enable robust challenge and decision making.

Statement of Accounting Officer's Responsibilities

Under the National Citizen Service Act 2017, the Secretary of State for Digital, Culture, Media and Sport (with the consent of the relevant authority) has directed National Citizen Service Trust to prepare for each financial year a statement of accounts in the form and on the basis set out in the Accounts Direction. The accounts are prepared on an accruals basis and must give a true and fair view of the state of affairs of National Citizen Service Trust and of its income and expenditure, Statement of Financial Position and cash flows for the financial year.

In preparing the accounts, the Accounting Officer is required to comply with the requirements of the Government FReM and in particular to:

- » Observe the Accounts Direction issued by the Department for Digital, Culture, Media and Sport, including the relevant accounting and disclosure requirements, and apply suitable accounting policies on a consistent basis
- » Make judgements and estimates on a reasonable basis
- » State whether applicable accounting standards as set out in the Government FReM have been followed, and disclose and explain any material departures in the financial statements
- » Prepare the financial statements on a going concern basis

The Permanent Secretary for the Department for Digital, Culture, Media and Sport has appointed me, the Chief Executive, as the Accounting Officer of National Citizen Service Trust. The responsibilities of an Accounting Officer, including responsibility for the propriety and regularity of the public finances for which the Accounting Officer is answerable for keeping proper records and for safeguarding the National Citizen Service Trust's assets, are set out in Managing Public Money published by HM Treasury.

As the Accounting Officer, I confirm that:

- » I have taken all the steps that I ought to have taken to make myself aware of any relevant audit information and to establish that National Citizen Service Trust's auditors are aware of that information and that, so far as I am aware, there is no relevant audit information of which the auditors are unaware; and
- » I have complied with all the requirements of the Government FReM as summarised above
- » Confirm that the Annual Report and Accounts as a whole is fair, balanced and understandable and take personal responsibility for the Annual Report and Accounts and the judgements required for determining that it is fair, balanced and understandable



Mark Gifford, Chief Executive

Remuneration and Staff Report

Remuneration Committee

The board has a People and Remuneration Committee, which includes a representative of the government. The Remuneration Committee has approved Terms of Reference from the board and the government representative has a veto power over the approval of the Trust's remuneration policy and any subsequent changes/updates. The Remuneration Policy is approved by the People and Remuneration Committee on an annual basis.

Civil Service Pay Guidance

NCS Trust, as an ALB of DCMS is bound by the annual Civil Service Pay Guidance. The guidance is issued on an annual basis in April and sets out the percentage of the pay bill that can be spent on pay increases within the year and the parameters within which this can be performed.

Further, any annual pay increase or decision to award performance-related pay to employees at chief and director level must be considered alongside and according to the same principles that apply to the Senior Civil Service pay. DCMS as the sponsor department is responsible for enforcing this.

Remuneration Policy

The Remuneration Committee will consider information provided by Management as context for its decision making in relation to the acceptance or rejection of a suggested remuneration policy, including but not limited to:

- » The organisation's current financial position
- » Any existing or emerging risks that may impact on the organisation's financial stability
- » Comparison(s) of the competitiveness of the organisation's salary banding and benefits against credible independent market benchmarks

The CEO will not be involved in deciding their own remuneration.

The appropriateness and relevance of the remuneration policy will be reviewed annually by the Remuneration Committee, including reference to relevant comparisons to ensure that NCS Trust remains sensitive to the broader issues within its sector (e.g. pay and employment conditions elsewhere) alongside Civil Service pay guidance.

Transparency

In accordance with the Government Financial Reporting Manual (FRoM), appropriate details will be disclosed in our Annual Report, and on the NCS website as required.

Pay and benefits

The organisation will refer to relevant benchmarks, inflationary indexes and the annual Civil Service pay guidance in determining salary offered to NCS employees including the chief executive. This is to ensure that salary provides an appropriate incentive to encourage enhanced performance and in a fair and responsible manner, rewarding individual contributions to the success of the organisation. The Trust's Remuneration Policy covers salary, promotions and role changes, cash allowances, other benefits and arrangements at the end of employment.

The chair, and People and Remuneration Committee, which includes the government representative, has responsibility to agree the terms and remuneration of the CEO. The chair, and People and Remuneration Committee's discretion to make decisions will at all times be in accordance with the Civil Service Pay Guidance published by HM Treasury. We benchmark the CEO's base salary on an annual basis to ensure that they are paid at an appropriate level.

We offer a competitive benefits package to our people including:

- » Cycle To Work - a UK Government tax exemption initiative that allows tax efficient purchase of a cycle and equipment
- » Employee Assistance Programme - Confidential service for our employees
- » Enhanced maternity/adoption pay - Full pay for six months (subject to one year's service)
- » External learning - Company sponsored through a business case approval process
- » Eye care - Company paid eye exam every two years via Specsavers Corporate Eyecare Vouchers
- » Learning days - At least three paid days to attend internal learning courses
- » Life Assurance - Four times employee's annual basic salary
- » Edenred Discounts - Employee discounts portal
- » Paid jury service - Full pay for duration of service
- » Paternity pay - Full pay for the two weeks (subject to one year's service)
- » Payroll Giving to Your Nominated Charity - Tax-effective monthly deduction from pre-tax earnings.
- » Sabbatical leave - Subject to approval of a sabbatical leave application
- » Volunteer days - Company matched employee time off to a maximum of five days for volunteering

The Trust does not offer any long-term incentives to its employees, including the members of the SLT Team.

Non-Executive Directors' Remuneration

The chair of the board is appointed by DCMS and, in this role, is expected to commit a material amount of time to our business. The chair is remunerated for this at the rate of £400 per day, with the cumulative fee capped at £40,000 per annum. This cap is based on the contractual year from July and equates to a time commitment of around two days per week. The chair is not an employee of the Trust and receives no other benefits.

The non-executive directors are appointed by DCMS and are not remunerated. We are very grateful for the significant commitment they make to the Trust in this entirely voluntary capacity.

The Chair and the rest of the Non-Executive Directors are entitled to be repaid expenses incurred on the Trust's business, subject to limits contained in the Trust's travel and expenses policy.

Senior Executive Pay in 2021/22

The names and roles of the Board of Directors and members of the SLT Team are set out in the Directors' Report. All of those individuals are treated as 'directors' for the purposes of this report, which contains the information we are required to produce under the government FReM 2021/22.

The following table covers the year 1 April 2021 - 31 March 2022. (This is subject to audit)

	Annualised Salary	Salary	Bonus	Employer's Pension Contributions	Benefits in kind	Total
	(£'000)	(£'000)	(£'000)	(£'000)	(To nearest £100)	(£'000)
	2021/22 (2020/21)	2021/22 (2020/21)	2021/22 (2020/21)	2021/22 (2020/21)	2021/22 (2020/21)	2021/22 (2020/21)
Brett Wigdortz OBE Chair	Up to £40k (Up to £40k)	35-40 (30-35)	NIL (NIL)	NIL (NIL)	NIL (NIL)	35-40 (30-35)
Mark Gifford Chief Executive Officer	145-150 (145-150)	145-150 (145-150)	NIL (NIL)	10-15 (10-15)	NIL (NIL)	160-165 (160-165)
Miriam Jordan Keane Chief Brand Officer	140-145 (140-145)	140-145 (140-145)	NIL (NIL)	5-10 (5-10)	NIL (NIL)	150-155 (150-155)
Simon Sharkey Woods Chief Digital & Information Officer	115-120 (120-125)	115-120 (120-125)	NIL (NIL)	5-10 (5-10)	NIL (NIL)	125-130 (130-135)
Amanda Best Chief Delivery & Experience Officer	115-120 (115-120)	115-120 (115-120)	NIL (NIL)	5-10 (5-10)	NIL (NIL)	120-125 (125-130)
Naim Moukarzel Chief Impact & Development Officer	110-115 (110-115)	110-115 (110-115)	NIL (NIL)	5-10 (5-10)	NIL (NIL)	120-125 (115-120)
Lizzie Hanna Chief Value Officer	135-140 (135-140)	135-140 (135-140)	NIL (NIL)	5-10 (5-10)	NIL (NIL)	145-150 (145-150)
Michael Devlin ¹⁰ Chief Governance & Transformation Officer	105-110 (NIL)	105-110 (NIL)	NIL (NIL)	5-10 (NIL)	NIL (NIL)	110-115 (NIL)

¹⁰Appointed 3rd May 2021

Gender Pay Gap and Equal Pay

We ran a Gender Pay Report in July 2021.

Overall results

	NCS Trust 2020	NCS Trust 2021	Not for profit 2021	Central Government 2021	Whole Sample (Xpert HR) 2021	All employees (National Statistics) 2021
Mean gender pay gap	4.1%	8.2%	7.3%	8.2%	13.3%	14.4%
Median gender pay gap	7.2%	9.4%	3.3%	8.6%	10.6%	15.4%
Mean gender bonus gap	3.3%	N/A	17.9%	10.4%	34.6%	66.8%
Median gender bonus gap	1.5%	N/A	2.8%	0%	20.0%	42.7%
% of male employees receiving a bonus	40.9%	0%	0.0%	-	18.5%	N/A
% of female employees receiving a bonus	42.3%	0%	0.0%	-	21.8%	N/A

Reductions in FTE numbers including the departure of a senior female leader has distorted the balance compared to last year. In addition, a pay freeze has meant it has been challenging to ensure equity. However, positive steps are being taken to address the imbalance which will be seen in an improved position in the FY 22/23 Annual Report.

Staff Costs

(The following tables are subject to audit)

	Permanently Employed Staff	Others	2021/22	2020/21
	£'000	£'000	£'000	£'000
Wages and Salaries (including performance related pay)	10,275	13	10,288	11,351
Pension Costs	710	-	710	816
Social Security Costs	1,192	-	1,192	1,306
Untaken Leave Accrual	176	-	176	236
Total Staff Costs	12,353	13	12,366	13,709

Average Number of Staff During the Year - FTE

NCS Trust Staff	2021/22	2020/21
Employees	213	232
Other Staff (includes agency/seconded staff)	-	1
Total	213	233

Staff broken down by Grade (Subject to audit)

NCS Trust Staff (most senior first)	As of 31 March 2022	As of 31 March 2021
Grade 11	7	5
Grade 12	11	14
Grade 14	26	29
Grade 15	39	38
Grade 20	42	41
Grade 21	41	40
Grade 22	36	43
Grade 23	11	16

Pension Arrangements

NCS Trust holds a private personal pension scheme with Royal London. We are not recognised as part of the PCSPS.

Effective 14th May 2021 our company pension contribution level changed. All new starters (unless they opt out) from this date onwards would be enrolled as follows:

Effective date of joining:

Employer contribution level: 3%

Employee contribution level: 4%

After one year of service:

Employer contribution level: 7%

Employee contribution level: not required unless requested

All employees (unless opted out) who joined prior to 14 May 2021 receive an employer contribution level of 7%.



Apprenticeship Levy

The government introduced the Apprenticeship Levy from 1 April 2017. NCS Trust contributed £38,396 in the year with £0 of claims to fund apprenticeships made. (In FY 20/21 the Trust contributed £43,014 with £1,000 of claims to fund apprenticeships made).

In the last year however, the Trust has not had any apprentices although it has actively supported the government's Kickstart scheme with some success.

- » We have had 11 Kickstarters in total; six in 'Wave 1' and five in 'Wave 2'
- » Many went on to meaningful work. The second wave is still in placement. Of the first wave participants: five went on to meaningful employment: one left their placement early to take on a permanent role in their preferred sector, based on the experience we were able to provide them. Two went into roles within NCS Trust (one is still in our employment, the other has since left), one joined our UK Year of Service programme to try and access additional support and guidance for their future career. One has recently secured a role with their local council.

The Trust has plans to increase the number of apprentices to support young people and to utilise the levy.



Staff Composition

In March 2021, our diversity & inclusion project consultants ran an Equality, Diversity and Inclusion monitoring survey to capture further information about the diversity of our employees, to inform a recommended plan of activities specific to the Trust's current position which aims to progress our diversity and inclusion.

Previously, we have captured diversity information by collecting responses to questions on Protected Characteristics through a voluntary form when employees join the organisation, and this is the data shared within the Annual Report.

Our 2022-2023 Equality Monitoring Survey will take place between 19 April and 25 May (so as to come after the newly launched Annual Performance Review process), with robust communications going out across the Trust to encourage greater participation, and figures will be updated as they become available.

The following figures are based on the NCS Equality Monitoring Survey completed April 2021, (Sample size was 167 respondents) and the EMS completed in April 2022 (Survey size was 115 respondents).

- » Age: 64.4% of employees are aged between 25 & 44, 26% are aged over 45 and 4.3% younger than 24.
- » Ethnicity: 81% of employees are White with 19% of mixed race.
- » Gender Identity: 53% Women, 43.5% Men and 0.9% as non binary. 2.6% opted not to say.
- » Sexual Orientation: 2.6% Bi/sexual, 12.2% Gay/Lesbian, 82.6% Straight and 2.6% opted not to say.
- » Disability: 12.2% yes, 85.2% no and 2.6% opted not to say.
- » Religion: 56.5%, no religion, 29.6% Christian, 0.9% Jewish, 2.6% Muslim, 0.9% Sikh, 2.7% other and 7% opted not to say.

Please note we are unable to split out SLT data because we have a "rule of ten" approach when sharing such sensitive data and there were not ten or more senior executives within the Trust during the 2021/22 business year.

Additionally the caveat with these composition figures, are that they may not represent the whole of the NCS Trust workforce because the figures are taken from our equality, diversity and inclusion data, which is not mandatory.

Sickness Absence

NCS Trust has policies and procedures in place to monitor sickness absence, (both long and short term) and this information is reviewed by the Management team. During 1 April 2021 and 31 March 2022, sickness absence averaged 1.8 days per person. In FY 20/21, sickness absence averaged 0.83 days per person.

Staff turnover

Staff turnover FY to 31 March 2022 is 21.41%. In FY 20/21, staff turnover was 18%.

The calculation used is leavers over a 12 month period/average employees in the period.

When looking at attrition over the last twelve months, it is worth highlighting that it has been a time of change and ambiguity, whether this is as a result of the COVID-19 pandemic and the alteration in programme delivery, government spending reviews and renewed direction of travel set by SLT. As with other organisations, some people decide in such a landscape to seek more certainty elsewhere, or re-consider the career path they want to follow. By far, the most influential factor is the reduced funding envelope in response to our CSR and the Chancellor's autumn statement.

Additionally in a smaller organisation like the Trust, there will always be a certain amount of attrition, as the opportunity for vertical promotion is not as readily available as in bigger organisations. Also, younger generations within the workplace want more of a portfolio career rather than remaining with just one company. People who leave to bolster their experience and skills, may well return to the Trust in the future, which is a future bonus.

During the 2021/22 business year we also began undertaking organisational design reshaping work. This was critical to providing ongoing meaningful employment and will enable us to deliver our strategic aims. Additionally, we also enhanced performance management, provided access to foundation learning for managers and leaders across the Trust, thus driving an improved employment experience. We intend to introduce a talent management process that will identify talent and enable us to support, stretch, test and develop individuals to further enhance positive performance management and meaningful development.



Staff Policies Applied During the Year (regarding disabled persons)

The following policies applied to all employees of the Trust, including the members of the SLT Team, during the year to 31 March 2022 and to the date of this report:

- » Disability - we give full and fair consideration to applications for employment made by people with disabilities, having regard to their particular aptitudes and abilities. We are actively looking to raise awareness around this kind of available support under the Access to Work Scheme. We are currently working on such related cases and looking into what else needs to be put in place to rise to a Level 2 Disability Confident Employer. Where an employee becomes subject to a disability during their employment, to the fullest extent practicably possible we will continue that person's employment, making all reasonable adjustments that we can and arranging appropriate training. We provide training, career development and promotion opportunities for disabled people employed by the Trust as appropriate. We are actively reviewing our recruitment processes (e.g. the wording used in job advertisements in order to proactively encourage applicants who experience any disability)
- » Diversity and Inclusion - we have a pending policy setting out our approach to these important issues, which we actively seek to promote in the workplace. We have a number of staff-led networks which actively promote diversity and inclusion
- » We have signed the Race at Work Charter and Mental Health at Work Commitment We are currently discussing becoming a recognised Living Wage Employer and discussions with the Living Wage Foundation are ongoing. We are registered with the Good Youth Employment Charter and accreditation badges will be used on adverts for entry level roles as well as our Kickstart/UK Year of Service adverts etc.
- » Health, Safety and Security - we have a formal policy which seeks to provide all of our employees with a safe place and system of work, and to assure their personal safety and security while working on our behalf



Staff Engagement

We communicate with our employees regularly at company-wide meetings that can be accessed remotely via a Google Meet facility. The meetings include company-wide updates, information about what different parts of the organisation are involved with, and the opportunity to raise questions.

We share important developments via bespoke communications. We will consult with employees where there are material changes that affect their work location or any risk to the continuation of their employment. While we do not formally recognise any trades unions, we would welcome any employee joining a union should they wish to do so.

During 2020 we created an Employee Voice Forum with fair representation from across the organisation. This forum enables employees to share their feedback via elected representation. A Senior Leader attends each meeting and acts as the conduit to the SLT team.

The CEO hosts informal catch-ups with a rotated group of employees throughout the year. Employees are able to ask anything they want at these gatherings. The CEO also regularly attends Employee Voice Forum meetings in order to communicate with representatives.

In May 2021, the Trust undertook its second People Focus Survey. 86% of NCS Trust employees took part in the survey. It is worth highlighting, that given the nature of deep transformational change this year, we do not believe it is appropriate to repeat this survey currently and will instead replace this with targeted pulse surveys. We fully intend to revert back to this survey approach within the following year.

Some of key results from the 2021 survey are listed below, percentages are based on the number of employees who completed the survey:

- » 85% agreed NCS makes a positive contribution to the lives of young people
- » 72% were proud to work for NCS Trust
- » 94% agree they feel able to work effectively with their colleagues in the current situation
- » *new question added during the pandemic
- » 75% thought the organisation was changing for the better
- » 62% would recommend working at NCS Trust to other people
- » Some areas for improvement were highlighted as:
 - » Explaining the impact of decision making on NCS employees
 - » Ensuring NCS employees know how to access development and take time to develop themselves
 - » Enabling more NCS employees to feel recognised when they do a good job

Diversity and inclusion

During 2020, a D&I working group was established including subject matter experts, along with members of the Trust's People team and CEO office. The group connected with representatives from staff bodies including the Employee Voice Forum, Black Women's Network, LGBTQ+ network, and Young Professionals Network and pulled together initial thoughts for an NCS D&I strategy. At the beginning of 2021, the Trust undertook inclusion training, inviting all NCS employees to attend a facilitated session. There was also a separate session SLT. NCS also internally seconded two D&I Project Consultants at the beginning of 2021 who focused on undertaking a D&I diagnostics exercise, asking all NCS employees to share information. Then, along with feedback already gathered from the Employee Voice Forum, the D&I Project Consultants presented recommendations to the SLT for consideration.

In the 2021/22 business year we recruited an internal D&I (and wellbeing) Lead, to be in place until the end of March 2022, with a remit of focusing on delivering many of the recommendations highlighted, as well as creating a robust D&I strategy.

This role was made permanent in February 2022 and is focused on the following key areas:

- » Creating a more robust purpose and strategy for the Wellbeing Champions - in particular looking at the role and purpose of this group in light of the added organisational development/potential consultancy pressure anticipated for much of 2022. Includes enrolling this group onto a Mental Health First Aid course
- » Developing a more accessible and comprehensive internal communication strategy around all diversity and inclusion
- » Supporting and advising SLT, Employee Voice Forum and key leaders across the organisation
- » Developing and delivering workshops and other learning opportunities for all employees with an initial focus on upskilling managers, building awareness and psychological safety through open discussion and learning groups/spaces
- » Reviewing recruitment processes and practices in partnership with the people team - including improving accessible processes (e.g. interview tasks), diverse interview panels, inclusive wording on adverts. We have recently become a Good Youth Charter employer and this, along with our Mental Health at Work Commitment and Race at Work Charter membership will shape our practices going forward
- » Working on becoming a Living Wage employer - registration with Living Wage Foundation is in progress
- » Developing the networks - support of existing and developing new opportunities
- » Addressing gender, ethnicity and disability pay gaps across the organisation
- » Developing stronger links with EVF and training/discussions around diversity and inclusion
- » Embedding the new D&I policy across the organisation through team based workshops/presentations and discussions

Requirements under the Trade Union Regulations 2017:

Expenditure on Consultancy

During 1 April 2021 and 31 March 2022, expenditure on consultancy at the Trust was £384,344 (FY 20/21: £167,042). Consultancy spend

is made up of network commissioning design/ procurement strategy and a feasibility study for a new ERP system.

Off Payroll Engagements

Table 1: Highly paid off-payroll engagements:

	As of 31 March 2022	As of 31 March 2021
For all off-payroll engagements as of 31 March 2022, for more than £245 per day and that last for longer than six months	3	4
Of which...		
No. that have existed for less than one year at time of reporting.	0	3
No. that have existed between one and two years at time of reporting.	0	0
No. that have existed for between two and three years at time of reporting.	2	1
No. that have existed for between three and four years at time of reporting.	0	0
No. that have existed for four or more years at time of reporting.	1	0
Confirmation that all existing off-payroll engagements, outlined above, have at some point been subject to a risk based assessment as to whether assurance is required that the individual is paying the right amount of tax and, where necessary, that assurance has been sought.	Yes	Yes

Table 2: All highly paid off-payroll workers engaged at any point during the year and earning £245 per day or greater.

	Year ended 31 March 2022	Year ended 31 March 2021
No. of new engagements, or those that reached six months in duration, between 1 April 2020 and 31 March 2021	3	1
Of which...		
No. assessed as caught by IR35	0	0
No. assessed as not caught by IR35	0	0
No. engaged directly (via PSC contracted) and are on the departmental payroll	3	1
No. of engagements reassessed for consistency / assurance purposes during the year	0	0
Of which: No. of engagements that saw a change to IR35 status following review	0	0

Table 3: For any off-payroll engagements of board members, and/or, senior officials with significant financial responsibility.

	Year ended 31 March 2022	Year ended 31 March 2021
No. of off-payroll engagements of board members, and/or, senior officials with significant financial responsibility, during the financial year.	0	0
Total no. of individuals on payroll and off-payroll that have been deemed "board members and/or senior officials with significant financial responsibility", during the financial year. This figure should include both on payroll and off- payroll engagements.	On payroll: 8 Comprised of: Chair CEO Chief Brand Officer Chief Impact & Development Officer Chief Delivery & Experience Officer Chief Value Officer Chief Digital & Information Officer	On payroll: 7 Comprised of: Chair CEO Chief Marketing and Sales Officer Chief Programme Officer Chief Operations Officer (interim) Chief Finance Officer Chief Information Officer

Exit Packages (Subject to audit)

There were no exit packages paid during the year. There were also no exit packages paid in FY 20/21.

Fair Pay Disclosures (Subject to audit)

Reporting bodies are required to disclose the relationship between the remuneration of the highest-paid director in their organisation and the median, 25th percentile and 75th percentile remuneration of the organisation's workforce. Total pay and benefits includes the employee's full-time equivalent salary, allowances, performance pay or bonuses payable and non-cash benefits, but excludes pension benefits.

	2021/22	2020/21
Band of the highest-paid director's salary, bonus and benefits in kind	£145,000 to £150,000	£145,000 to £150,000
Percentage change from the previous financial year for highest-paid director	0%	0%
25th percentile of workforce	£32,620	£33,882
Median equivalent of workforce	£41,402	£45,000
75th percentile of workforce	£58,179	£60,842
Pay ratio (Highest-paid director to 25th percentile)	4.6	4.4
Pay ratio (Highest-paid director to median)	3.6	3.3
Pay ratio (Highest-paid director to 75th percentile)	2.6	2.5
Average percentage change in salary and allowances from the previous financial year for all Trust employees (excluding the highest paid director)	-4.3	-0.9
Remuneration range	£18,385 to £150,000	£18,000 to £150,000

Neither the highest-paid individual nor other Trust employees received performance pay or bonuses during 2021-22 (2020-21: nil).

There are no non-salary components in the total pay and benefits figures disclosed in the table above for the median, 25th percentile and 75th percentile (2020-21: nil).

Since the prior year, the 25th and 75th percentiles and median figures have decreased but the changes are not significant. The changes in the pay ratios from the prior year are attributable to changes in the remuneration of the pay and benefits of the Trust's employees taken as a whole, as the remuneration banding for the highest paid director is unchanged.

The average percentage change in salary and allowances from the previous financial year for all Trust employees (excluding the highest-paid director) is calculated based on the average salary of all staff in post at the year-end compared with the average salary of those in post at the prior year-end. The average salary in 2021-22 was 4.3% lower than the prior year due to a number of more senior staff leaving the Trust and not being replaced.

Compensation for Loss of Office

(Subject to audit)

There was no compensation paid on early retirement nor for loss of office to any director during the year. (2020-21: NIL)

Payments to Past Directors (Subject to audit)

There were no payments to past Directors during the year. (2020-21: NIL)



Parliamentary Accountability and Audit Report

Regularity of Expenditure

(This is subject to audit)

The Trust is required to report on the regularity of expenditure including losses and special payments in line with Managing Public Money requirements.

The residential element of the Summer '21 NCS programme was officially cancelled on 21 May 2021, at which point the Trust had paid out £0.9m worth of deposits to 36 accommodation venues. The deposits were treated as non-refundable as notice of the cancellation was given after the 30 April hand-back date.

As such, the Trust reports constructive losses of £0.9m in relation to programme accommodation cancelled due to COVID-19.

For the twelve month period to 31 March 2022, NCS Trust has no matters to report in relation to non-IAS 37 contingent liabilities nor irregular expenditure.

Our Accountability Report was approved by Mark Gifford, CEO and Accounting Officer:

Signed



Dated

13 December 2022



THE CERTIFICATE AND REPORT OF THE COMPTROLLER AND AUDITOR GENERAL TO THE HOUSES OF PARLIAMENT

Opinion on financial statements

I certify that I have audited the financial statements of the National Citizen Service Trust for the year ended 31 March 2022 under the National Citizen Service Act 2017.

The financial statements comprise the National Citizen Service Trust's:

- » Statement of Financial Position as at 31 March 2022;
- » Statement of Comprehensive Net Expenditure, Statement of Cash Flows and Statement of Changes in Taxpayers' Equity for the year then ended; and
- » the related notes including the significant accounting policies.

The financial reporting framework that has been applied in the preparation of the financial statements is applicable law and UK adopted International Accounting Standards.

In my opinion, the financial statements:

- » give a true and fair view of the state of the National Citizen Service Trust's affairs as at 31 March 2022 and its net operating expenditure for the year then ended; and
- » have been properly prepared in accordance with the National Citizen Service Act 2017 and Secretary of State directions issued thereunder.

Opinion on regularity

In my opinion, in all material respects, the income and expenditure recorded in the financial statements have been applied to the purposes intended by Parliament and the financial transactions recorded in the financial statements conform to the authorities which govern them.

Basis for opinions

I conducted my audit in accordance with International Standards on Auditing (UK) (ISAs UK), applicable law and Practice Note 10 Audit of Financial Statements of Public Sector Entities in the United Kingdom.

My responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of my certificate.

Those standards require me and my staff to comply with the Financial Reporting Council's Revised Ethical Standard 2019. I have also elected to apply the ethical standards relevant to listed entities. I am independent of the National Citizen Service Trust in accordance with the ethical requirements that are relevant to my audit of the financial statements in the UK.

My staff and I have fulfilled our other ethical responsibilities in accordance with these requirements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Conclusions relating to going concern

In auditing the financial statements, I have concluded that the National Citizen Service Trust's use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work I have performed, I have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the National Citizen Service Trust'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.

My responsibilities and the responsibilities of the Accounting Officer with respect to going concern are described in the relevant sections of this certificate.

The going concern basis of accounting for the National Citizen Service Trust is adopted in consideration of the requirements set out in HM Treasury's Government Financial Reporting Manual, which require entities to adopt the going concern basis of accounting in the preparation of the financial statements where it anticipated that the services which they provide will continue into the future.

Other Information

The other information comprises information included in the Annual Report, but does not include the financial statements nor my auditor's certificate. The Accounting Officer is responsible for the other information.

My opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in my certificate, I do not express any form of assurance conclusion thereon.

In connection with my audit of the financial statements, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated.

If I identify such material inconsistencies or apparent material misstatements, I am required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact.

I have nothing to report in this regard.

Opinion on other matters

In my opinion the part of the Remuneration and Staff Report to be audited has been properly prepared in accordance with Secretary of State directions issued under the National Citizen Service Act 2017.

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

- » the parts of the Accountability Report subject to audit have been properly prepared in accordance with Secretary of State directions made under the National Citizen Service Act 2017; and
- » the information given in the Performance and Accountability Reports for the financial year for which the financial statements are prepared is consistent with the financial statements and is in accordance with the applicable legal requirements.

Matters on which I report by exception

In the light of the knowledge and understanding of the National Citizen Service Trust and its environment obtained in the course of the audit, I have not identified material misstatements in the Performance and Accountability Report.

I have nothing to report in respect of the following matters which I report to you if, in my opinion:

- » I have not received all of the information and explanations I require for my audit; or
- » adequate accounting records have not been kept by the National Citizen Service Trust or

returns adequate for my audit have not been received from branches not visited by my staff; or

- » the financial statements and the parts of the Accountability Report subject to audit are not in agreement with the accounting records and returns; or
- » certain disclosures of remuneration specified by HM Treasury's Government Financial Reporting Manual have not been made or parts of the Remuneration and Staff Report to be audited is not in agreement with the accounting records and returns; or
- » the Governance Statement does not reflect compliance with HM Treasury's guidance.

Responsibilities of the Accounting Officer for the financial statements

As explained more fully in the Statement of Accounting Officer's Responsibilities, the Accounting Officer is responsible for:

- » maintaining proper accounting records;
- » the preparation of the financial statements and Annual Report in accordance with the applicable financial reporting framework and for being satisfied that they give a true and fair view;
- » ensuring that the Annual Report and accounts as a whole is fair, balanced and understandable;
- » internal controls as the Accounting Officer determines is necessary to enable the preparation of financial statement to be free from material misstatement, whether due to fraud or error; and
- » assessing the National Citizen Service Trust'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 Accounting Officer anticipates that the services provided by the National Citizen Service Trust will not continue to be provided in the future.

Auditor's responsibilities for the audit of the financial statements

My responsibility is to audit, certify and report on the financial statements in accordance with the Citizen Service Act 2017.

My 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 a certificate that includes my 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.

Extent to which the audit was considered capable of detecting non-compliance with laws and regulations including fraud

I design procedures in line with my responsibilities, outlined above, to detect material misstatements in respect of non-compliance with laws and regulations, including fraud. The extent to which my procedures are capable of detecting non-compliance with laws and regulations, including fraud is detailed below.

Identifying and assessing potential risks related to non-compliance with laws and regulations, including fraud

In identifying and assessing risks of material misstatement in respect of non-compliance with laws and regulations, including fraud, we considered the following:

- » the nature of the sector, control environment and operational performance including the design of the National Citizen Service Trust's accounting policies, key performance indicators and performance incentives.
- » Inquiring of management, National Citizen Service Trust's head of internal audit and those charged with governance, including obtaining and reviewing supporting documentation relating to the National Citizen Service Trust's policies and procedures relating to:
 - identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of non-compliance;
 - detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud; and
 - the internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations including the National Citizen Service Trust's controls relating to the National Citizen Service Trust's compliance with National Citizen Service Act 2017 and Managing Public Money.
- » discussing among the engagement regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.

As a result of these procedures, I considered the opportunities and incentives that may exist within the National Citizen Service Trust for fraud and identified the greatest potential for fraud in the following areas: revenue recognition, posting of unusual journals, complex transactions, bias in management estimates and fraudulent claims by the network providers for 'fictitious' participants. In common with all audits under ISAs (UK), I am also required to perform specific procedures to respond to the risk of management override of controls.

I also obtained an understanding of the National Citizen Service Trust's framework of authority as well as other legal and regulatory frameworks in which the National Citizen Service Trust operates, focusing on those laws and regulations that had a direct effect on material amounts and disclosures in the financial statements or that had a fundamental effect on the operations of the National Citizen Service Trust's. The key laws and regulations I considered in this context included National Citizen Service Act 2017, Managing Public Money, employment law and tax legislation.

Audit response to identified risk

As a result of performing the above, the procedures I implemented to respond to identified risks included the following:

- » reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described above as having direct effect on the financial statements;

- » enquiring of management, the Audit and Risk Committee concerning actual and potential litigation and claims;
- » reading and reviewing minutes of meetings of those charged with governance and the Board and internal audit reports;
- » in addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business; and
- » in addressing the risk of irregularity in expenditure, testing a sample of young people's data to identify any fictitious records.

I also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members and remained alert

to any indications of fraud or non-compliance with laws and regulations throughout the audit.

A further description of my responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of my certificate.

Other auditor's responsibilities

I am required to obtain evidence sufficient to give reasonable assurance that the income and expenditure reported in the financial statements have been applied to the purposes intended by Parliament and the financial transactions conform to the authorities which govern them

I communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

Report

I have no observations to make on these financial statements.

Gareth Davies
Comptroller and Auditor General

National Audit Office
157-197 Buckingham Palace Road
Victoria
London
SW1W 9SP

Date

14 December 2022

Financial Statements and Notes

Statement of Comprehensive Net Expenditure

Statement of Comprehensive Net Expenditure for the year ended 31 March 2022

	Notes	2021/22 £'000	(Restated)* 2020/21 £'000
INCOME			
Other Operating Income	4	(592)	(3)
Service User Contribution Income	4	(1,232)	(132)
TOTAL OPERATING INCOME		(1,824)	(135)
EXPENDITURE			
Other Expenditure	5	75,921	44,417
Staff Costs	6	12,366	13,709
TOTAL OPERATING EXPENDITURE		88,287	58,126
NET OPERATING EXPENDITURE		86,463	57,991
Other Comprehensive Expenditure		-	-
COMPREHENSIVE NET EXPENDITURE FOR THE YEAR		86,463	57,991

All income and expenditure relates to continuing operations.
The notes on pages 73 to 82 form part of these accounts

* The results for the year ended 31 March 2021 have been restated to reflect a prior year adjustment. Further details are set out in note 2

Statement of Financial Position

Statement of Financial Position at 31 March 2022

	Notes	31 March 2022 £'000	31 March 2021 (Restated)* £'000
NON-CURRENT ASSETS			
Property, Plant and Equipment	7	-	9
Intangible Assets	8	-	37
TOTAL NON-CURRENT ASSETS		-	46
CURRENT ASSETS			
Trade and Other Receivables	9	4,046	14,746
Cash and Cash Equivalents	10	16,749	33,675
TOTAL CURRENT ASSETS		20,795	48,421
TOTAL ASSETS		20,795	48,467
CURRENT LIABILITIES			
Trade and Other Payables	11	(19,300)	(23,545)
TOTAL CURRENT LIABILITIES		(19,300)	(23,545)
TOTAL ASSETS LESS TOTAL LIABILITIES		1,495	24,922
TAXPAYERS' EQUITY AND OTHER RESERVES			
General Fund		1,495	24,922
TOTAL TAXPAYERS' EQUITY		1,495	24,922

The notes on pages 73 to 82 form part of these accounts



Mark Gifford
CEO and Accounting Officer
National Citizen Service Trust
Date: 13 December 2022



Brett Wigdortz
Chair
National Citizen Service Trust
Date: 13 December 2022

* The adjustment for the restatement had no impact on the opening position as at 1 April 2020. The adjustment was for cash paid out in 2020-21 which related to 2021-22 and hence needed to be accounted for as a prepayment

Statement of Cash Flows

Statement of Cash Flows for the year end 31 March 2022

	Notes	2021/22 £'000	2020/21 £'000
CASH FLOWS FROM OPERATING ACTIVITIES			
Net Operating Cost after Taxation		(86,463)	(57,991)
Adjustments for Non-Cash Transactions	7,8	46	1,033
Other Non-Cash Movements		-	81
Trade & Other Receivables - (Increase)/ Decrease	9	10,700	(10,501)
Inventories - (Increase)/Decrease		-	-
Trade and Other Payables - Increase/ (Decrease)	11	(4,245)	(6,380)
Movement in Provisions		-	(406)
NET CASH FLOW FROM OPERATING ACTIVITIES		(79,962)	(74,164)
CASH FLOWS FROM INVESTING ACTIVITIES			
Purchase of PPE		-	-
Proceeds - Gross (Profit & Loss on disposals)		-	5
NET CASH FLOW FROM INVESTING ACTIVITIES		-	5
CASH FLOWS FROM FINANCING ACTIVITIES			
Grant-in-Aid Received	3	63,036	75,367
Interest Payable for Lease Liabilities		-	18
Lease Liability - Cash Payments		-	(905)
NET CASH FLOW FROM FINANCING ACTIVITIES		63,036	74,480
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS IN THE YEAR		(16,926)	321
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR		33,675	33,354
CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR		16,749	33,675

The notes on pages 73 to 82 form part of these accounts

Statement of Changes in Equity

Statement of Changes in Taxpayers Equity for the year end 31 March 2022

	Notes	General Fund £'000	Taxpayers' Equity £'000
BALANCE AT 31 MARCH 2020		7,465	7,465
General Fund Opening Balance Adjustment		81	81
Comprehensive Net Expenditure for the Year		(57,991)	(57,991)
Grant-in-Aid Received	3	75,367	75,367
BALANCE AT 31 MARCH 2021		24,922	24,922
Comprehensive Net Expenditure for the Year		(86,463)	(86,463)
Grant-in-Aid Received	3	63,036	63,036
BALANCE AT 31 MARCH 2022		1,495	1,495

The notes on pages 73 to 82 form part of these accounts

Notes to the Accounts

1. Statement of Accounting Policies

1.1 Accounting Policies

These financial statements have been prepared in accordance with the 2021/22 Government Financial Reporting Manual (FReM) issued by HM Treasury and on the basis of the Accounts Direction issued by the Secretary of State for Digital, Culture, Media and Sport, with the approval of Treasury, in accordance with section 4 (2) of the National Citizen Service Act 2017, a copy of which can be obtained from NCS Trust at 1st Floor, 48 Chancery Lane, London, WC2A 1JF.

The accounting policies contained in the FReM apply International Financial Reporting Standards (IFRS) as adapted or interpreted for the public sector context. Where the FReM permits a choice of accounting policy, the accounting policy which is judged to be most appropriate to the particular circumstances of NCS Trust for the purpose of giving a true and fair view has been selected. The policies adopted by NCS Trust are described below. They have been applied consistently in dealing with items that are considered material to the accounts.

1.2 Going Concern

Under Section 1 of the National Citizen Service Act 2017, the National Citizen Service Trust has a statutory responsibility to provide or arrange for the provision of programmes for young people in England with the purpose of: enabling participants from different backgrounds to work together in local communities to participate in projects to benefit society, and enhancing communication, leadership and team-working skills of participants.

The Trust is almost fully funded by the Department for Digital, Culture, Media and Sport, through a Spending Review envelope set by the Treasury and allocated to the Trust annually by the Department via a Settlement Letter. Given the Trust's status and position as an Arms Length Body sponsored by the Department for Digital, Culture, Media and Sport, which was put on statutory footing via the NCS Act and granted a Royal Charter in 2017, the Board Members, including the Trust's Accounting Officer, have assumed in making their going concern assessment that sufficient Government funding support will continue to be made available to allow the Trust to fulfil its statutory responsibility for the foreseeable future. In October 2021, HMT announced a three year CSR funding settlement providing further certainty around the Trust's ability to continue as a going concern.

Accordingly, the financial statements have been prepared on a going concern basis.

1.3 Accounting Convention

When material, the accounts are prepared on a modified historical cost (MHCA) basis in which the Statement of Comprehensive Net Expenditure reflects the consumption of resources at their current value and the Statement of Financial Position shows the value of non-current assets, current asset investments and (if material) inventories at their value to the business by reference to current costs. No entries have been made in the current year as adoption of MHCA would not have a material impact on the accounts. Without limiting the information given, the accounts meet the International Accounting Standards issued or adopted by the International Accounting Standards board and HM Treasury guidance on accounts of Non-Departmental Public bodies insofar as those requirements are appropriate.

The financial statements are prepared in sterling, which is the functional currency of the Trust. Monetary amounts in these financial statements are rounded to the nearest £'000, except where otherwise indicated.

1.4 Use of Estimates and Judgements

The preparation of financial statements in conformity with IFRS requires management to make key judgements, assumptions, and estimates that affect the application of policies and reported amounts of assets and liabilities, income and expenses. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant.

1.5 Grant-in-Aid

Grant-in-Aid received towards resource expenditure is regarded as a contribution from a controlling party. It is recognised on a cash basis and credited to Taxpayers' Equity.

1.6 Income Recognition

Operating income which relates to the operating activities of the Trust and includes both budgetary and non-budgetary income is recognised in accordance with the FReM and IFRS 15 Revenue from contracts with customers.

Service User Contributions is income received from a parent/guardian towards a young person's attendance on a programme and is deferred at year end. The recognition of this income is based on the satisfaction of performance obligations and an assessment of when control is transferred to the customer.

In the case of the Trust, income is recognised in the month in which a young person attends an NCS programme.

Operating income includes procurement income for merchandise purchases made on behalf of the programmes charged at a mark-up and recognised on an accruals basis.

1.7 Programme Expenditure

Programme expenditure (delivery partner costs) is accounted for when services are received on an accruals basis. Our partners do not track all of their activity and costs between programme seasons however we have a layered assurance model which provides sufficient information for accruals purposes.

1.8 Accommodation Expenditure

Payments for accommodation are made in advance and treated as prepayments in the Statement of Financial Position.

1.9 Property, Plant and Equipment

The assets of NCS Trust are computers, leasehold improvements, and other office equipment. All assets are stated in the Statement of Financial Position at depreciated historical cost as proxy to current value in existing use, as the useful economic lives are short and are a realistic reflection of the consumption of the assets.

Fixtures & fittings
straight line over one - five years

Computer hardware
straight line over three years

Leasehold improvements
straight line over the shorter of length of lease or five years

Items are capitalised on a unit basis, whereby individual items over the value of £1,000 are capitalised. A full month's depreciation is charged on the month of acquisition.

Gain or loss arising on the disposal of an asset is determined as the difference between the sales value and the carrying amount of the asset and is recognised in the Statement of Comprehensive Net Expenditure for the year.

1.10 Intangible Assets

Intangible assets are recognised at cost less accumulated amortisation and accumulated impairment losses.

Amortisation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Software straight line over five years.

The threshold for software to be capitalised is £1,000.

1.11 Cash and Cash Equivalents

Cash and cash equivalents comprise cash in hand and other short term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of changes in value.

1.12 Provisions

Provisions are recognised when the Trust has a legal or constructive present obligation as a result of a past event, it is probable that the organisation will be required to settle that obligation and a reliable estimate can be made of the amount of the obligation.

The amount recognised as a provision is the best estimate of the consideration required to settle the present obligation at the reporting end date, taking into account the risks and uncertainties surrounding the obligation.

Where the effect of the time value of money is material, the amount expected to be required to settle the obligation is recognised at present value. When a provision is measured at present value the unwinding of the discount is recognised as a finance cost in the Statement of Comprehensive Net Expenditure (SoCNE) in the year it arises.

1.13 Leases

The Trust has no leases and hence no disclosures have been made in relation to IFRS 16.

1.14 Financial Instruments

The Trust is not exposed to significant financial risk factors arising from financial instruments. Financial assets and liabilities are generated by day-to-day operational activities rather than being held to change the risks facing the Trust in undertaking its activities.

The Trust's financial assets are: cash, trade receivables due from related parties and other trade receivables. All are classified as 'financial assets at amortised cost' and denominated in pounds sterling.

The Trust's financial liabilities are: trade and other payables due to related parties, other trade payables, taxation and social security. All are classified as 'other financial liabilities' and denominated in pounds sterling.

The carrying values of short-term financial assets and liabilities (at amortised cost) are not considered different from fair value.

1.15 Standards Issued but not yet Effective

IFRS 16 Leases

This standard introduces changes to accounting for leases. The new standard requires an organisation to recognise all the assets which it leases, such as any property, vehicles or equipment, in the Statement of Financial Position as if they were owned outright. All future payments due under the terms of the lease are to be recognised upfront as a corresponding liability. Current effective standards do not require all leased assets to be recognised in this way, and future payment commitments are simply disclosed.

IFRS 16 has been adopted by the FReM and was planned to be effective from 1 April 2020. However, HM Treasury has agreed with the Financial Reporting Advisory Board (FRAB) to defer the implementation of IFRS 16 until 1 April 2022. This is because of the impact of the COVID-19 pandemic.

The Trust does not have any leases and hence there are no disclosures in relation to IFRS 16.

This standard is expected to replace IFRS 4 from 1 April 2023. The scope of the standard covers insurance contracts issued and reinsurance contracts issued or held. The Trust does not have any insurance contracts it recognises under IFRS 4 and does not expect to under IFRS 17. Review work will be undertaken to provide assurance over this in advance of the effective date.

IFRS 17 Insurance contracts.

2. Restatement due to Prior Period Adjustment

In preparing the 2021/22 financial statements, management have identified a prior period adjustment related to programme expenditure. We previously recognised programme expenditure on a contractual basis however we now recognise expenditure in the accounts when the underlying activity has taken place.

This year the Trust has developed an enhanced layered assurance approach which looked at a series of indicators to arrive at a best available split of programme expenditure for each financial year.

The layered assurance work undertaken has determined that programme expenditure was overstated by £13.82m in 2020-21 and understated by the same amount in 2021-22. Programme expenditure was previously accounted for on a contractual cost basis which was deemed the most reasonable basis of accounting for programme expenditure at that time. However, using a layered assurance approach to assess when services have been delivered has provided sufficient information for the Trust to restate on an accruals basis.

The cause of this significant adjustment is primarily as a result of the Covid-19 prevention measures put in place during summer 2021 which mean that it was not viable to provide residentials. As a result the attendance during 2021 was significantly lower than we had originally contracted with our suppliers (44,000 contracted places versus actual attendance of 35,000). This meant that funding provided to suppliers in 2020-21 was higher than required and on an accruals basis this expenditure should be recognised when the services were received in 2021-22.

This adjustment has been recognised in accordance with IAS 8 'Accounting policies, changes in accounting estimates and errors' with the financial statements restated accordingly. The impact of the prior period adjustment on the affected primary statement line items is shown in the tables below.

Statement of Comprehensive Net Expenditure

	2020/21		
	£'000		
	As previously reported	Adjustment (in-year impact)	As restated
Other Expenditure	58,242	(13,825)	44,417
Net Operating Expenditure	71,816	(13,825)	57,911
Comprehensive Net Expenditure for the Year	71,816	(13,825)	57,911

	2021/22		
	£'000		
	As previously reported	Adjustment (in-year impact)	As restated
Other Expenditure	62,096	13,825	75,921
Net Operating Expenditure	72,638	13,825	86,463
Comprehensive Net Expenditure for the Year	72,638	13,825	86,463

Statement of Financial Position

	As previously reported	2020/21 £'000 Adjustment (in-year impact)	As restated
Trade and Other Receivables	921	13,825	14,746
Total Current Assets	34,596	13,825	48,421
Total Assets	34,642	13,825	48,467
Total Assets less Total Liabilities	11,097	13,825	24,922
General Fund	11,097	13,825	24,922
Total Taxpayers' Equity	11,097	13,825	24,922

Statement of Changes in Equity

	As previously reported	Taxpayers Equity £'000 Adjustment (in-year impact)	As restated
Balance at 31 March 2020	7,465	-	7,465
General Fund Opening Balance Adjustment	81	-	81
Retained Surplus/(Deficit) for Year	(71,816)	13,825	(57,991)
Grant-in-Aid Received	75,367	-	75,367
Balance at 31 March 2021	11,097	-	24,922
Retained Surplus/(Deficit) for Year	(72,638)	(13,825)	(86,463)
Grant-in-Aid Received	63,036	-	63,036
Balance at 31 March 2022	1,495	-	1,495

3. Grant-in-Aid

	2021/22 £'000	2020/21 £'000
Received from DCMS - Revenue	63,036	75,367
TOTAL	63,036	75,367

4. Other Operating Income

	2021/22 £'000	2020/21 £'000
Other Operating Income	592	3
Service User Contribution Income	1,232	132
TOTAL	1,824	135

5. Expenditure

The operating result is stated after charging:

	2021/22 £'000	2020/21 £'000
Programme Delivery Costs	67,453	35,366
Communication, Marketing and Media Costs	2,500	2,723
IT Services	3,459	3,024
Other Professional and Legal Fees	931	1,085
Consultancy Fees	384	167
Recruitment and Staff Development	184	106
Facilities and Office Costs	387	442
Other Expenditure	318	612
Provisions (Released)/Provided in Year	-	(406)
Travel and Subsistence	135	45
Auditor's Remuneration for Audit Work *	75	95
Amortisation	37	104
Internal Audit	49	125
Depreciation	9	929
TOTAL	75,921	44,417

* No amounts are due to external auditors for non-audit work

6. Staff Costs

	Permanently Employed Staff £'000	Contract & Agency Staff £'000	2021/22 £'000	2020/21 £'000
Wages and Salaries (including performance related pay)	10,275	13	10,288	11,351
Untaken Leave Accrual	176	-	176	236
Pension Costs	710	-	710	816
Social Security Costs	1,192	-	1,192	1,306
TOTAL STAFF COSTS	12,353	13	12,366	13,709

Details of staff numbers can be found in the Remuneration and Staff Report

7. Property, Plant and Equipment

	Furniture and Fittings £'000	IT Equipment £'000	Total £'000
COST OR VALUATION			
AT 1 APRIL 2021	656	113	769
Additions			
Disposals			
At 31 March 2022	656	113	769
DEPRECIATION			
AT 1 APRIL 2021	(653)	(107)	(760)
Charged in Year	(3)	(6)	(9)
AT 31 MARCH 2021			
NET BOOK VALUE AT 31 MARCH 2021	3	6	9
NET BOOK VALUE AT 31 MARCH 2022	-	-	-
ASSET FINANCING:			
Owned	-	-	-
NET BOOK VALUE AT 31 MARCH 2022	-	-	-

8. Intangible Assets

	£'000
COST OR VALUATION	
At 1 April 2021	848
Additions	-
AT 31 MARCH 2022	848
AMORTISATION	
At 1 April 2021	(811)
Charged in Year	(37)
AT 31 MARCH 2022	(848)
NET BOOK VALUE AT 31 MARCH 2021	37
NET BOOK VALUE AT 31 MARCH 2022	-
ASSET FINANCING:	
Owned	-
NET BOOK VALUE AT 31 MARCH 2022	-

9. Trade and Other Receivables

	2021/22 £'000	(Restated) 2020/21 £'000
Trade Receivables	5	-
VAT Receivables	-	-
Other Receivables	158	116
Prepayments	3,706	14,630
Accrued Income	177	-
TOTAL	4,046	14,746

10. Cash and Cash Equivalents

	£'000
Balance at 1 April 2021	33,675
Net Change in Cash and Cash Equivalents	(16,926)
BALANCE AT 31 MARCH 2022	16,749

CASH AND CASH EQUIVALENTS

Government banking service	94
Commercial bank accounts	16,655

TOTAL	16,749
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11. Trade and Other Payables

	2021/22	2020/21
	£'000	£'000
AMOUNTS FALLING DUE WITHIN ONE YEAR		
Trade Payables	1,786	304
Other Payables	747	723
Taxation and Social Security	346	360
Accruals	14,450	21,464
Deferred Income	1,971	694
TOTAL	19,300	23,545

12. Financial Instruments

The Trust's basic financial instruments in both years comprise cash in hand, receivables, and payables that arise directly from its operations.

The Trust has no long-term borrowings or other financial liabilities besides payables.

Currency Risk

The Trust is a domestic organisation with the great majority of transactions, and all assets and liabilities being in the UK and denominated in sterling. The Trust has no overseas operations and is therefore not exposed to currency rate fluctuations.

Interest Rate Risk

The Trust is not permitted to borrow and therefore is not exposed to interest rate risk.

Credit Risk

The Trust will assess its debtors for recoverability on an individual basis and make provisions when considered necessary. In assessing recoverability, management takes into account any indicators of impairment up until the reporting date. As such, the Trust is not materially exposed to any credit risk.

Liquidity Risk

As the Trust has no borrowings and relies mainly on departmental Grant-in-Aid for its cash requirements, the Trust is exposed to minimal liquidity risk.

12.1 Financial Assets

	31 March 2022 £'000	31 March 2021 £'000
Trade and Other Receivables	163	116
Cash and Cash Equivalents	16,749	33,675
TOTAL	16,912	33,791

12.2 Financial Liabilities

	31 March 2022 £'000	31 March 2021 £'000
Trade and Other Payables	2,533	1,027
TOTAL	2,533	1,027

13. Other Financial Commitments

	2021/22 £'000	2020/21 £'000
Financial commitment obligations comprise:		
SALESFORCE LICENCES		
Not later than one year	1,132	1,509
Later than one year and not later than five years		1,132
Later than five years		-
PROVIDERS (SUMMER 2021 BASE PAYMENTS)		
Not later than one year	32,847	22,795
Later than one year and not later than five years		-
Later than five years		-
TOTAL	33,979	25,436

14. Capital Commitments

As at 31 March 2022, NCS Trust had no capital commitments. (2020-21: NIL)

15. Contingent Liabilities

As at 31 March 2022, NCS Trust had no contingent liabilities. (2020-21: NIL)

16. Related Party Transactions

NCS Trust is an arms-length body whose ultimate parent is DCMS. In the year ended 31 March 2022, NCS Trust had various material transactions with DCMS.

Details of payments to the SLT team can be found in the Remuneration Report in the Accountability Report.

Other than those listed below no Minister, board member, or other related parties have undertaken any material transactions with the Trust during the year.

17. Events after the Reporting Period

The accounts were authorised for issue on the date the Comptroller and Auditor General certified the accounts.

The Trust began a staff consultation exercise on 26th May 2022. This was necessary in order to ensure we had the right organisational structure to implement our new strategy through an enhanced delivery model within expected future funding levels. Due to the majority of staff at risk leaving early or securing suitable alternative employment the initially expected level of redundancies has fallen sharply. Though some final positions are still being reviewed, the total redundancy costs are expected to be less than £66,000.



