

REGISTERED COMPANY NUMBER: 6457347 (England and Wales)
REGISTERED CHARITY NUMBER: 1122641

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2022
for**

**Circles of Support and Accountability UK
(A Company Limited by Guarantee)**

Simon Porter FCA
120 Woodcote Road
Caversham
Reading
Berkshire
RG4 7EZ

Circles of Support and Accountability UK
(A Company Limited by Guarantee)

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for the Year Ended 31 March 2022**

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Circles of Support and Accountability UK
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Report of the Trustees
for the Year Ended 31 March 2022

The Trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2022. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005, and the accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

This report has been prepared mindful of the need to demonstrate the public benefit of the charity's work, and to this end presents the year's achievements under the headings of the seven key objectives and workstreams through which Circles UK currently meets its charitable purposes.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
6457347 (England and Wales)

Registered Charity number
1122641

Registered office
Abbey House
Abbey Square
Reading
Berkshire
RG1 3BE

Trustees	
Mr S Bailey	(appointed 23 March 2022)
Mr N Barnes	
Ms J Carroll	
Mr G Marshall	Chair (resigned 30 November 2021)
Dr C Pike	Chair (appointed 30 November 2021)
Ms P Mullan	
Mr D Sheppard	(resigned 20 September 2022)
Mr G Williams	
Mr J Wilson	Treasurer

CEO/Company Secretary
Ms R Taylor

Independent Examiner
Simon Porter FCA
120 Woodcote Road
Caversham
Reading
Berkshire
RG4 7EZ

Circles of Support and Accountability UK
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Report of the Trustees
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PURPOSE, OVERVIEW AND OPERATING MODEL

Circles UK's vision is of 'no more victims'. Its mission is to enhance public safety by working with individuals who have sexually abused others, and are at risk of doing so again, to self-manage inappropriate thoughts and behaviours, reintegrate safely into society and lead responsible lives.

Circles UK was established in 2008 to oversee the provision of Circles of Support and Accountability ('Circles') in England and Wales and owns the Circles brand and Intellectual Property Rights. Organisations which run Circles must become members of Circles UK and operate within the requirements of a Code of Practice. These Circles 'Providers', as they are known, are subject to biennial audits by Circles UK to ensure that quality and safety standards are maintained.

A Circle is a group of Volunteers from a local community which form a Circle around a person with a conviction for a sexual offence or who has engaged in harmful sexual behaviour. This person is referred to as the 'Core Member'. Each Circle consists of four to six Volunteers and a Core Member. The Circle aims to provide a supportive social network that also requires the Core Member to take responsibility (be 'accountable') for his/her ongoing risk management. The Circle can also provide support and practical guidance in such things as developing their social skills, finding suitable accommodation, or helping the Core Member to find appropriate hobbies and interests. While helping the Core Member to settle into the community, the Volunteers also assist them in recognising patterns of thought and behaviour that could lead to their reoffending. Within it, the Core Member can grow in self-esteem and develop healthy adult relationships, maximising his or her chances of successfully reintegrating into the community and live a positive offence free life.

Volunteers are closely managed and supervised by professional Coordinators who are employed by Circles Providers. The Core Member is involved from the beginning, is included in all decision making and, like all other members of the Circle, signs an agreement committing him or herself to the Circle and its aims. Each Circle is unique because it is individually designed around the needs of the Core Member. Should the Core Member show signs that they may be at risk of reoffending, the 'Inner Circle' of Volunteers will work with Police, Probation Service and other statutory services who provide the 'Outer Circle', who may take action to protect the public.

The Circle seeks to prevent further sexual abuse by reducing stigma and social isolation; factors known to be strongly associated with sexual recidivism. The Circle focuses on a person's 'positives' and 'strengths' and seeks to support him/her to access safe social outlets and opportunities, avoid dangerous and enabling situations and behaviours and manage day to day challenges. In so doing the Circle serves to help reduce the risk of reoffending associated with alienation and the attendant risk of harm to existing and potential victims.

Since 2008 close to 1,200 Circles have completed successfully. Evaluation studies have consistently shown that Circles play a crucial role in supporting the risk management of individuals convicted of sexual offences, increase emotional wellbeing of Core Members, assist them in forming appropriate relationships, help them engage in meaningful activities and support them to find and retain suitable accommodation, all factors that are known to reduce reoffending. Circles provide a significant contribution in helping to reduce sexual abuse. As an organisation, Circles UK advocates and raises awareness of the importance of providing support to perpetrators of sexual abuse to address the root causes and prevent further victims. As a recognised authority in this area of work, over the past fourteen years, we have also trained and helped set up Circles programmes in Australia, Belgium, Bulgaria, Latvia, the Netherlands, Scotland, Catalonia and Spain. The Circles UK CEO currently chairs the CirclesEurope Association Board.

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Circles UK's key values are:

- **Safety** - We work towards the objective of 'no more victims'.
- **Responsibility** - Holding individuals and organisations to account for their actions.
- **Inclusiveness** - Managing risk through inclusion not exclusion.
- **Community involvement** - Recognising the importance of community involvement.
- **Growing and learning** - Recognising that with necessary support and challenge, people have the ability to grow, learn and change their behaviour.
- **Individuality and respect** - Treating people with humanity and respect.

This Trustees' Report reflects the operation of the Circles UK charity rather than the detailed activities of Circles and Circles Providers across England and Wales.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity is controlled by its governing document, the Memorandum and Articles of Association incorporated on 19 December 2007 and amended on 13 October 2009 and 4 December 2015. It is constituted as a company limited by guarantee, as defined by the Companies Act 2006.

Recruitment, induction and training of Trustees

All new Trustees are required to complete an induction programme. Briefings on key policies, priorities and projects are provided as well as a comprehensive pack containing copies of key documents, organisational information and expectations relating to their duties as Trustees. The charity provides a designated budget for Trustees to assist in the fulfillment of their responsibilities, which includes funding for Trustee development. At least one Away Day is held every year to enable the Trustees to plan together to determine the strategic direction of the organisation. Charity Commission guidelines and new requirements are shared with Trustees and training is arranged where required.

Recruitment of Trustees is through open advertising as well as head hunting (due to the specialist and sensitive nature of the organisation's work) and seeks to ensure a skills-based Board that best represents the needs of the organisation. This is reviewed annually. Trustees make a declaration of eligibility to serve as a Trustee, complete a Safeguarding declaration upon appointment as well as a DBS check. Declarations of interest and Safeguarding are signed and updated annually. Declarations of interest are also asked for at each Board meeting.

As reported in the last report, the Circles UK Board Chair, Gerry Marshall came to the end of his term and was due to retire in 2020. Due to COVID-19, it proved difficult to recruit a new Chair and the Chair agreed to extend his involvement for another year. The recruitment process was started again in July 2021, and we are pleased that a new Chair (Dr Calvin Pike) took up the role in November 2021.

Organisation and Membership

Membership of Circles UK includes all local or regional Circles of Support and Accountability Providers, as organisations, which have formally agreed to deliver Circles in accordance with the Circles UK national Code of Practice and demonstrated that they meet the other membership eligibility requirements. This membership provides a wide range of entitlements, on payment of a membership fee, including use of the Circles UK trade marked logo and brand materials, media support, regular training and support and engagement in the charity's governance procedures as defined in its Memorandum and Articles of Association. Providers have to demonstrate a high standard of compliance to maintain membership of Circles UK. There is regular liaison and consultation with Providers through meetings, working parties, briefings and informal liaison.

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STRUCTURE, GOVERNANCE AND MANAGEMENT (continued)

Additional categories of Associate and Affiliate membership are available for organisations operating Circles outside England and Wales, and for those providing a similar service but not one recognised by Circles UK as Circles of Support and Accountability. This is likely to be an adaptation of the Circles model, applied to another service user group or a Circle Provider that operates in a different legal jurisdiction. These membership categories provide some entitlements, but no formal engagement in the governance of the overarching charity.

By the end of the financial year 2021-22 there were ten Full Member Providers providing Circles across England and Wales. There were two Associate members (one in Ireland and one in Scotland).

Governance and Risk Management

In 2021-22 Circles UK was governed by a Board of eight Trustees which set the strategic direction and provided scrutiny on aspects like performance and financial viability. Decisions on strategic direction, key policies, financial and legal requirements and governance are taken at Trustees meetings. Some Board members also participate in sub-committees and working groups, which consider in detail such matters as finance, income generation, sustainability, brand architecture and organisational risk, referring to the main Board for decision. Trustees' meetings are held at least five times a year and are attended by the Chief Executive and senior members of the operational team. Day-to-day management of the Charity is delegated by the Trustees to the Chief Executive.

Trustees fully recognise and execute their responsibilities in identifying and managing organisational risk, and in ensuring that appropriate policies and controls are in place. Circles UK has an organisational Risk Register in place which is reviewed by the Trustees. This involves a review of both internal and external risks and seeks to minimise risks through the establishment of procedures and the monitoring of written protocols in relation to all workstreams, projects as well as external developments that may pose risk to the organisation and its network of Circles Member Providers. The aim of these reviews is to ensure that any new risks are considered and steps to mitigate those risks are identified and implemented. The Finance Sub-Committee is chaired by the Treasurer and meets quarterly to monitor financial matters. It has incorporated the Audit and Risk function to provide the Board with enhanced scrutiny of strategic and key organisational risks, as well as projects that are of major strategic significance.

Key strategic priorities:

Although the impact of COVID-19 reduced significantly in the last year, its ongoing and lingering effects continued to be felt. This resulted in a delay in the pilot roll out of Circles UK's new programme for people who access child sexual exploitation material (called Circles ReBoot) as well as ongoing instability in Circles delivery due to Staff, Volunteers and Service Users (Core Members) going off sick. However, despite the ongoing challenges, face to face Circles largely resumed and both Circles UK and Circle Providers became better at the use of hybrid systems. Circles Providers should take credit for their use of innovative methods of delivery to continue to provide valuable support to Core Members, Volunteers and Circle staff.

Some training for Volunteers and for external organisations took place online. We realised early on that online training could not use the same methodology as face-to-face training. As a result, the Circles UK team invested time to review our training courses and develop digital materials and approaches. This was well received and resulted in positive feedback. It also enabled us to increase the international participation at our training and other events.

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STRUCTURE, GOVERNANCE AND MANAGEMENT (continued)

Key strategic priorities continued:

Apart from COVID, the cost-of-living crisis which has been exacerbated by the war in Ukraine and related issues caused further concern. There are real risks to funding for both Circles UK and Circles Providers, as some trusts and foundations that were open to providing funding for Circles provision and projects, changed their funding criteria to prioritise societal issues related to the cost-of-living crisis. Research published by the Charities Aid Foundation and YouGov in early 2022 found that just 25% of people made a donation to charity in a given month – two million fewer people than usual. Circles UK has also seen a reduction in regular giving contributions, although it still represented a stable income for which we are extremely grateful.

The highlight for the year is without a doubt the decision by the Ministry of Justice that Circles would be commissioned nationally for the Probation Service in all regions in England and Wales. The commissioning process is expected to be launched in August 2022 with a commencement of new Circles contracts coming into effect in February 2023. This will enable Circles to be delivered throughout England and Wales, ensuring that the current postcode lottery of delivery is done away with, more Core Members will be able to access a Circle and more communities will be kept safe from sexual abuse.

Circles UK continued to grow the organisation's sustainability and financial health. It ended the 2021-22 financial year on a surplus to budget of £58,460 which is extremely positive. This was largely the result of travel and subsistence savings and the delay in the roll out of Circles ReBoot. There was continuous close oversight of the organisation's financial and risk management by the Finance Sub-Committee and scrutiny by the full Board of Trustees. We are extremely grateful for our supporters and funders who continued to support our work, enabling us to develop and expand our services. However, risks (financial and other) clearly remain as the UK and the international world is likely to be impacted significantly in the next period by widespread challenges related to the war in Ukraine, increased energy costs, spiralling inflation rates and a cost-of-living crisis.

Public Benefit

The Trustees have referred to the Charity Commission's guidance on public benefit when reviewing the charity's aims and objectives and considered how planned activities will contribute to those objectives.

Circles UK's focus most relates to the following objectives contained in the Charity Commission's guidance:

- a) To advance education and training, to relieve poverty and to promote and protect the good health of people who are likely to or who have committed offences and the families of such persons affected by such offences in order to assist with the prevention of such offences, particularly sexual offences;
- b) To advance the public's education in the understanding of approaches to public protection and prevention of crime.

Reserves Policy

The Trustees continued to be committed to maintaining a prudent approach to building financial reserves and ensuring expenditure is well controlled. The Trustees' ongoing intention is to hold reserves of at least three months operational funding and have continued to achieve that in the 2021-22 financial year. In addition, the full costs that would be required in the unfortunate event of having to shut down the organisation are costed and reviewed at least annually by the Board of Trustees to ensure that the required reserves are left protected and kept in a separate bank account.

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Principal Funding Sources

The climate for income generation remains extremely difficult across the charitable sector and the cost-of-living crisis which came on the heels of the instability caused by COVID-19 exacerbated the pressures and competition for funding. However, Circles UK has continued to benefit from the support and partnership of a number of charitable trusts and foundations. For Circles UK, with its services rooted in a deeply challenging and controversial field of work, certain sources of income routinely available to other charities tend to be closed to us. For example, major fundraising events and public fundraising campaigns are unlikely to ever be successful methods of fundraising. We are extremely grateful for the generous support we have continued to receive from the regular donors of our 'Friends Scheme' as well as the charitable trusts and foundations that have continued to support us so generously. Without this support we would not be able to do the valuable work we do.

We are also very grateful for the grant we have continued to receive from the Ministry of Justice /HMPPS. This grant income currently represents Circles UK's primary income, and we remain extremely grateful to the grant manager and other Ministry of Justice/HMPPS colleagues for their continuous support.

We also want to express our appreciation for the Circles UK pro bono and other Volunteers and individuals, who have provided practical help through their time and expertise over the year in a variety of ways. Besides these individuals the Trustees wish to thank specifically the following organisations:

AB Charitable Trust	National Philanthropic Trust UK
Esmée Fairbairn Foundation	Porticus UK
The Mary Kinross Charitable Trust	The Tudor Trust
Ministry of Justice / HMPPS	

OVERVIEW OF THE 2021-2022 STRATEGIC OBJECTIVES

The next section of the report will detail the achievements under Circles UK's strategic objectives which are contained in its Strategic Plan 2020-2022.

OBJECTIVE ONE: Address areas where geographical coverage of Circles has decreased and explore ways in which provision can be increased and / or reinstated.

Although most Circles provision returned to face to face, the continuous knock-on effect of COVID-19 especially in the first part of 2021-22 had an impact on the number of Circles that were completed. A total of 104 Circles were provided (in comparison to 124 in 2020-21). Providers also reported that they have seen a steady decline in Volunteers as a result of COVID-19 and Volunteer numbers went down from 413 to 377.

There were 257 initial referrals which resulted in 183 actual referrals. The reason that not all initial referral enquiries result in actual referrals is due to a range of factors such as Core Member unsuitability for a Circle and changes in circumstances of a Core Member.

In March 2022 there were 18 individuals waiting for a Circle.

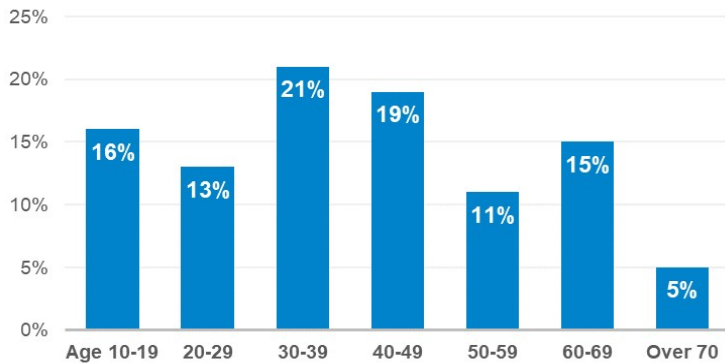
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Report of the Trustees
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OBJECTIVE ONE continued:

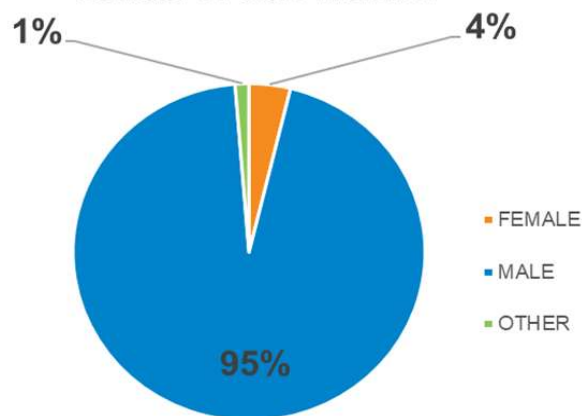
In terms of the profile of the Core Member in a Circle, the following is of interest:

Age at Acceptance for Circle

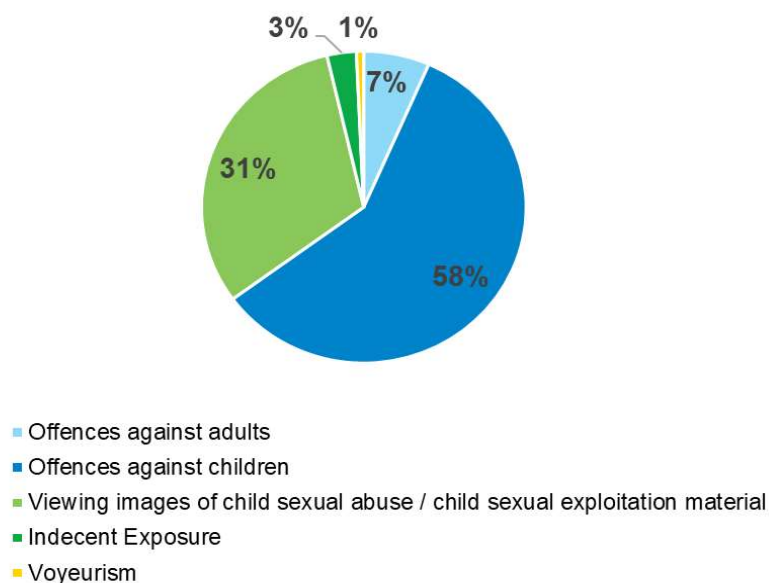


** It is interesting that 50 % of Core Members were over the age of 40, which is different from people committing other types of offences, where younger age groups tend to dominate.*

Gender of Core Member



Index Offences



** From this pie chart it is clear that offences against children and viewing images of child sexual exploitation material make up the vast majority of offences that are committed by people who have accessed a Circle.*

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OBJECTIVE ONE continued:



** From this table it is clear that a high percentage of Core Members who accessed a Circle had no educational qualifications (28%), with 44% having GSCEs or equivalent and below.*

Of the newly recruited Volunteers, 224 received initial training which qualified them to participate in a Circle and 248 received supplementary training (training that is over and above the minimum level of training required). In March 2022, 55 potential Volunteers were waiting for initial training.

Previous Annual Reports made reference to the devastating impact when Probation funding was withdrawn from Circles Providers in 2019 resulting in a reduction in the number of Providers from 16 to 9. This meant that large parts of the country lost Circles provision, which might have left communities less safe. It is therefore with delight that we can report that after extensive discussions, the Ministry of Justice took the decision in 2021-22 to formally commission Circles for the whole of England and Wales. This decision is largely premised on the strong evidence base that demonstrates that Circles reduce risk of the service user (Core Member), help protect the public and assist with reducing sexual reoffending. This will mean that Circles can be purchased by the Probation Service in all regions of England and Wales which will hopefully do away with the current postcode lottery that exists because Circles are only available in some parts of the country. The Invitation to Tender is expected to be published at the beginning of August 2022. The intention is for the new contracts to come into play in February 2023. The contracts would be for two years with a possible roll over period of another two years. This will provide stable income to Circles Providers and will enable us to expand provision to cover most regions in England and Wales.

OBJECTIVE TWO: Re-launch and promote Circles to key stakeholders and partners.

In 2021-22 Circles UK continued to raise the profile of Circles UK, Circle Providers and Circles and raise public awareness of the impact of sexual abuse and the need to work with perpetrators to prevent further victims. The following is worth mentioning:

- In October 2021 we did a presentation to staff of the Tackling Child Sex Abuse Unit of the Home Office. We were asked to attend a follow up meeting in November 2021 to provide information specifically on Circles ReBoot, our new Circles Programme which is for people who access Child Sexual Exploitation Material.

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OBJECTIVE TWO continued:

- A seminar on Circles and its methodology was facilitated for the Isle of Wight and Hampshire Barnardo's Champions Network.
- We were invited for an interview and discussion with Café Théologique in Reading in March 2022. Café Théologique is hosted by the University of Reading Chaplaincy and is a space to explore contemporary issues from a theological perspective. The interview focused on Circles, how they work and their underpinning philosophy to answer the question: 'Can perpetrators of sexual abuse change and should we even try?' The event was well attended and also live streamed and resulted in very interesting questions and discussions.
- The CEO was invited to attend a Restorative Justice Leaders event on 4 March 2022 which was organised by the Restorative Justice Council. The meeting was attended by about 25 representatives (mostly charities, Restorative Justice Council staff and members of the All-Parliamentary Group on Restorative Justice). The purpose was to explore the relevance of Restorative Justice, its link to other initiatives and projects (such as Circles) and how best to promote it to be better funded and utilised.
- Circles UK continued to participate in the Stakeholder Advisory Group of the Durham University Institute for Catholic Studies. The group is part of the research structure of a research project Boundary Breaking: The Ecclesial-cultural Implications of the Sex Abuse Crisis within the Catholic Church of England and Wales. A meeting was attended in March 2022 in Durham to consider the dissemination of the first research results of the study. This collaboration is helpful as it provides a valuable sounding board for Circles UK's own project with the Catholic Church (Fellowship Circles).
- Circles UK was honoured to be approached by Lady Edwina Grosvenor to record a Podcast interview about Circles. Lady Grosvenor is a prison philanthropist who has founded the charity One Small Thing. The interview formed part of her criminal justice podcast series of podcasts which shine a light on unusual and innovative approaches in the criminal justice system. The podcast was launched in March 2022 and can be accessed here: <https://play.acast.com/s/justice/in-conversation-with-riana-taylor>

We also continued to build on our presence on social media; our Twitter and Facebook followers continued to increase steadily. Although we are always cautious about how we use social media, these platforms are extremely helpful to promote the work of Circles UK and the Circles Provider network and get relevant information in the public domain. One area of our work that is not widely known is the high number of enquiries we receive from a range of people, including those who have been involved in sexual abuse (as victims and perpetrators), professionals needing advice, families, friends and loved ones of perpetrators of sexual abuse and those with an attraction to children who have not engaged in any criminal activity. We also, on occasion, receive calls from highly distressed individuals who are thinking of taking their own lives, when their abuse is discovered. Where we are not able to assist, we tend to signpost the person to where they can receive the help and support they need. As a result of an increase in distress calls, Circles UK has invested in additional training for staff.

In the last year we received a total of 452 enquiries which took up roughly 10 full days of Circles UK staff time. Most of the enquiries were made via telephone call (212) or the Circles UK website contact form (182).

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OBJECTIVE TWO continued:

The following table shows the breakdown of the categories of individuals who contacted Circles UK:

CATEGORY OF INDIVIDUAL MAKING ENQUIRY	NUMBER
Professional needing information or advice	174
Church Leader	1
Potential Volunteer	67
Potential Supporter	4
Person who has committed a sexual offence	77
Family/Partner/Friend of someone who has committed a sexual offence	30
Student or Researcher	17
Media	15
Other	67
TOTAL	452

** Close to a quarter of the enquiries are from people who have either committed a sexual offence or a family member, partner or friend supporting someone who has committed such an offence.*

OBJECTIVE THREE: Expand Circles provision to new stakeholder groups.

The alarming increase in online abuse and accessing Child Sexual Exploitation Material that was reported during the first COVID lockdown period, continued in the last financial year and is of major concern to criminal justice agencies who are not able to cope with the increasing demand on their services. The Internet Watch Foundation (IWF) reported that 2021 was the year they saw sexual abuse imagery of girls being shared more widely than any previous year. Girls were seen in 97% of the imagery that they helped to remove. Almost 7 in 10 instances of child sexual abuse involved 11–13-year-olds. Self-generated child sexual abuse, where children are coerced to film themselves in their bedrooms is now the predominant type of child sexual abuse imagery the IWF is finding online (IWF website).

Circles ReBoot, the new Circles programme, directed at people who view illegal images of children is therefore a welcome and much needed development. After significant delays due to COVID-19, the first of the twelve pilot Circles ReBoot, commenced in November 2021. The evaluation design was completed, and ethics approval was obtained from Royal Holloway University. Circles UK is pleased to be working in partnership with Prof Derek Perkins and Dr Hannah Merdian from OnlinePROTECT on the evaluation of the Circles ReBoot pilot. The pilot is expected to be completed in October 2022 after which the evaluation results will be published. It is the intention to launch the evaluation report at an international online event, as the results are awaited with great interest. The emerging findings are interesting and have shown no undue concern about the methodology and implementation of the programme.

In the last year we also worked with our European partner organisations to continue to develop the CirclesEurope Association. The Circles UK CEO continued to chair the Board. The following is a summary of the key developments of the last year:

- The membership of the CirclesEurope Association grew. At the end of March 2022, eight European countries and ten Circle Provider organisations were full members of the Association.

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OBJECTIVE THREE continued:

- The CirclesEurope Association Annual General Meeting took place online on 8 October 2021. It was followed by a seminar presented by Dr Bart Claes from Avans University in the Netherlands which focused on the relationship between Circles and Restorative Justice. The meeting was attended by seven country representatives as well as European Circles staff, Volunteers and supporters of the Association. Representatives from non-European countries also attended including from Canada, New Zealand and Australia.
- Circles UK was asked to participate at the Latvian Prison and Probation Service's Mediation and Restorative Justice Week (21-25 November 2021). The session facilitated, focused on Volunteer support and how Circles can incorporate Restorative Justice principles and practice. We also continued to provide support and information to Latvia to develop their Circles service.
- The CirclesEurope Association also provided support and advice to Germany and Norway on starting Circles projects.

OBJECTIVE FOUR: Fulfil Circles UK's core leadership role and function towards the Circles Provider network.

The annual residential event for Coordinators was facilitated by Circles UK at the Quaker Study Centre near Birmingham. Dr Nadia Wager provided the keynote address with the theme of Desistance. Other areas of focus for the event included in-depth sessions on Risk and Safeguarding and a Trauma Informed approach to deliver Circles, which was facilitated by Circles Provider Respond.

The Induction Handbook for new Coordinators has been completely rewritten and issued to new Coordinators. There was a two-day face to face training event for all new Coordinators which took place in September 2021. This training has also been refreshed and updated. Ten Coordinators from five different Providers attended the event.

Work continued to replace the Dynamic Risk Review (DRR), which is used to assess the Core Member's progress, with a modernised and strengths-based assessment. The new tool is called the Strengths Development Review (SDR) and makes provision for both the Core Member and the Volunteers to complete the SDR which will give richer information than before (the DRR was only completed by the Volunteers). It will also track the strengths, skills and key outcomes that Core Members develop throughout the course of a Circle. Most importantly, it will still include risk information and will monitor how the Core Member's risk changes over the course of a Circle. We will also be able to draw off interesting trends and produce reports and graphs for Providers at the end of each Circle. The Strengths Development Review was successfully launched to the Providers in November 2021 at an online event.

Two Provider Compliance Reviews took place in 2021-22 and both Providers achieved excellent results. The following comments of the Circles UK reviewers reflect the positive findings of the reviews:

OBJECTIVE FOUR continued:

- *All three Circles (under review) had been impacted with, for example, delays to the start, temporary moves onto Zoom contact, reduced activities for the Young Person, but all three had retained the engagement and commitment of the Core Members and Volunteers. Perhaps the most powerful commendation to the COVID pandemic was from the interviews with the three Core Members. For vulnerable individuals, their Circle appears to have been a crucial lifeline and has offered them support and engagement with others during a prolonged period of anxiety and isolation. Where two Core Members' Circles had moved temporarily onto Zoom delivery, they stated they were very grateful when face to face contact resumed; it was not through lack of Volunteer effort on Zoom, but they clearly found face to face contact invaluable. The Trustees, Staff and Volunteers deserve to be very proud of the service delivered in such a difficult and uncertain time (Circles South West Review).*
- *Support for staff and Volunteers included online coffee mornings and regular newsletters including a focus on well-being. Reviewers especially liked the very detailed practical guidance about video conferencing and remote contact by phone. It was apparent that delivering services during the pandemic has been demanding in both time and imagination. It was very clear from all the work achieved that the Board, Senior Managers, staff and Volunteers swiftly embraced the challenges presented by COVID and worked together to ensure very isolated service users received contact and support during such an extraordinarily difficult period (Circles South East Review).*

A third Provider review was scheduled for 2021-22 but could not take place for that organisation due to insufficient numbers of Circles having been completed due to COVID-19. However, the review was re-scheduled for later in 2022.

A successful Consolidation review of a new Provider also took place. A Consolidation review is required from new Providers within one year of having become a member of Circles UK. The Consolidation review is to confirm that the new Provider is delivering Circles in accordance with the standards and requirements of the Circles UK Code of Practice. The following comment from the Circles UK reviewer reflects the positive outcomes for a Core Member:

- *I think it is helpful to complete this report by focusing on outcomes for the Core Member. At the time of the review, he was moving into independent accommodation and voluntary employment. In our interview he said he had been surprised how well the Circle has gone, especially his own level of engagement. He described the organisation as very supportive, helpful and encouraging. They "treat me as a normal person." He spoke well of the Coordinator and his skills in putting people at ease. He would recommend Circles to another person. "If someone is thinking of having a Circle, I would say yes, but they need to be a willing participant" (Humbercare Consolidation Review).*

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OBJECTIVE FIVE – Continue to build the financial health and sustainability of Circles UK.

During the last year we continued to keep very close oversight of Circles UK's accounts, spending patterns, cash flow and income generation through the Finance Sub-Committee with finance reports to all Board meetings in line with Board of Trustees governance responsibilities. Due to the ongoing impact of COVID-19 we effected some savings, mainly related to less travel and subsistence expenses as well as the delay to the roll out of Circles ReBoot. We ended the 2021-22 financial year on a surplus to budget of £58,460. The close monitoring and emphasis on income generation will continue in the next period with the aim to continue to increase Circles UK's long-term sustainability.

Maintaining positive relationships with funders remained a key priority, especially in the light of the added uncertainty and instability that was brought about by COVID-19 and latterly the cost-of-living crisis. We remain grateful for the support of our existing funders. We also focused on developing new Circles programmes (like Circles ReBoot, as referred to above). New Circles programmes not only meet a necessary need in addressing sexual abuse but are also intended to broaden the income base for Circles Providers, which is part of the drive to ensure overall sustainability of the Circles model.

In addition, the following received attention:

- We considered the Fitch credit ratings of the Circles UK's bank accounts and wrote to query the risks related to one bank's rating. The Board also agreed for an additional bank account to be opened to enable the organisation to spread its income between banks to mitigate against the £85,000 protected financial limit.
- Circles UK migrated from the Sage financial system to Xero. This is a more modern and cloud-based system which has more resilience and stronger back up functions. The new system has also significantly increased the clarity of financial reporting.
- The Circles UK Finance Committee Terms of Reference was reviewed and updated.

OBJECTIVE SIX: Ensure sound governance, leadership and management of Circles UK.

As referred to in the introductory section of the report, the Board Chair approached the end of his serving term in 2020 and a recruitment drive for a new Chair was started in April 2020. However, due to the challenges of COVID-19, it proved difficult to recruit a suitable chair and it was agreed to extend the then Chair's serving period by one year. However, after a successful recruitment round in 2021, a new Board Chair was appointed, and he took up role in November 2021. He underwent a comprehensive induction process and also accessed online training on key aspects, that would support his role as Chair.

A new Trustee also joined Circles UK's Board in March 2022. As a previous Chief Constable and expert in the area of child protection, he brought significant expertise to the Board.

Circles UK continued to have regular Board of Trustees meetings in 2021-22, a mixture of face to face and online meetings. The Annual General Meeting took place face to face in November 2021, was also live streamed for the first time, to enable people who could not attend face to face to watch the proceedings. At the AGM we formally said goodbye to the previous Chair and welcomed the new one. The AGM was also followed by a leaving function for the previous Chair.

The Trustees held a face to face Away Day in February 2022 to consider the key strategic issues and risks and plan for the next period. This informed the priorities and key objectives of the Strategic Plan to ensure that the external environment, governance issues and risks have been fully considered. In addition to the longer-term Strategic Plan, Circles UK also produced a detailed annual Business Plan and Risk Register which is reviewed regularly by the Trustees.

Circles of Support and Accountability UK
(A Company Limited by Guarantee)

Report of the Trustees
for the Year Ended 31 March 2022

OBJECTIVE SIX continued:

All requirements of the Charity Commission, Companies House and the Information Commissioner's Office were met including the annual inspection of Circles UK's Accounts, Confirmation Statement to Companies House, registration with the Information Commissioner's Office and submitting the Accounts on time.

OBJECTIVE SEVEN: Continue to develop the evidence base to demonstrate the impact and effectiveness of Circles.

Circles UK continued to oversee the Research and Evaluation Committee. The Committee considered research applications, advised on the development of the Strengths Development Review (SDR) as referred to in OBJECTIVE FOUR and considered and approved the creation of an Ethics Committee function for Circles UK, for small scale evaluations. The Committee also considered and approved a proposal for the Fellowship Circles pilot evaluation.

It is important to note that Circles have been referred to positively in a number of research reports and publications. Her Majesty's Inspectorate of Probation (HMIP) recently updated the research section on their website to make specific comments on the effectiveness of Circles as a commissioned service used by the Probation Service. Their findings focused on Circles provided by Circles South West (which was looked at as part of an inspection of the South West Probation region). The following two statements show strong endorsement for Circles:

- *'Circles of Support & Accountability have been found to reduce risk and increase compliance with registration requirements'.*
- *'COSA has been found to reduce reoffending and increase compliance by high-risk sexual offenders'.*

The section on their website also used Circles South West's two-minute summary explainer of how a Circle works. The full section can be accessed on the HMIP website at: <https://www.justiceinspectorates.gov.uk/hmiprobation/research/the-evidence-base-probation/specific-sub-groups/sexual-offending/?s=09>

The recognition by HMIP is not only extremely positive for Circles South West but for the Circles movement as a whole.

The European Commission's European Committee on Crime Problems which makes recommendations to member States regarding the assessment, management and reintegration of persons accused or convicted of a sexual offence, published guidance in which Circles are mentioned explicitly. Rule 32 states: '96. Risk management is the remit of trained professionals; however, community integration schemes involving trained members of the public (i.e., Circles of Support and Accountability or a community Restorative Justice programme/intervention, see Rule 33) can be used if the appropriate safeguarding measures are in place'.

Circles UK also contributed to a book chapter for ATSA Netherlands. The book was launched at an online event on 21 January 2022. The chapter details are: McCartan, K., Hoing, M., & Taylor, R. (in press). Expanding interventions to integrate men who have sexually offended back into the community: Circles of Support and Accountability in Europe (In Challenges in the Management of People Convicted of a Sexual Offence: A Way Forward). Palgrave Macmillan. The link to the full collection is here: <https://doi.org/10.1007/978-3-030-80212-7>. The link to the chapter is: https://link.springer.com/chapter/10.1007/978-3-030-80212-7_14

Circles of Support and Accountability UK
(A Company Limited by Guarantee)

Report of the Trustees
for the Year Ended 31 March 2022

STATEMENT OF THE TRUSTEES' RESPONSIBILITIES

The Trustees are responsible for preparing the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Company law requires the Trustees to prepare financial statements for each financial year. Under that law the Trustees have elected to prepare the financial statements in accordance with the United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The financial statements are required by law to give a true and fair view of the state of affairs of the charitable company and of the surplus or deficit of the charitable company for that period. In preparing those financial statements, the Trustees are required to

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

STATEMENT AS TO DISCLOSURE OF INFORMATION TO INDEPENDENT EXAMINER

So far as the Trustees are aware, there is no relevant information (as defined by Section 418 of the Companies Act 2006) which the charitable company's examiner is unaware, and each Trustee has taken all the steps they ought to have taken as a trustee in order to make them aware of any information and to establish that the charitable company's examiner is aware of that information.

Independent Examiner

The examiner, Simon Porter FCA, will be proposed for re-appointment at the forthcoming Annual General Meeting.

ON BEHALF OF THE BOARD

Dr C Pike - Trustee
November 2022

Independent Examiner's Report to the Trustees of
Circles of Support and Accountability UK
(A Company Limited by Guarantee)

I report on the accounts of the company for the year ended 31 March 2022 which are set out on pages seventeen to twenty-three.

Respective responsibilities of trustees and examiner

The charity's trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year (under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect, the requirements
 - to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006; and
 - which are consistent with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities,have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Simon Porter FCA
120 Woodcote Road
Caversham
Reading
Berkshire
RG4 7EZ

November 2022

Circles of Support and Accountability UK
(A Company Limited by Guarantee)

Statement of Financial Activities
for the Year Ended 31 March 2022

		2022		2021
		Unrestricted funds	Restricted funds	Total Funds
	Note	£	£	£
INCOMING RESOURCES				
Incoming resources from generated funds				
Voluntary income	2	365,988	-	365,988
Investment income	3	319	-	319
Total Incoming Resources		<u>366,307</u>	<u>-</u>	<u>366,307</u>
RESOURCES EXPENDED				
Donations made		-	-	-
Cost of generating funds				
Fundraising trading: cost of goods sold and other co		28,926	-	28,926
Governance costs		2,685	-	2,685
Other resources expended	4	198,336	77,900	276,236
Total Resources Expended		<u>229,947</u>	<u>77,900</u>	<u>307,847</u>
NET INCOMING RESOURCES		136,360	(77,900)	58,460
Total funds brought forward		223,804	100,000	323,804
TOTAL FUNDS CARRIED FORWARD		<u>360,164</u>	<u>22,100</u>	<u>382,264</u>

The notes form part of these financial statements

Balance Sheet
At 31 March 2022

	Note	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
FIXED ASSETS					
Tangible assets	8	2,260	-	2,260	2,985
CURRENT ASSETS					
Debtors	9	22,764	-	22,764	15,302
Cash at bank and in hand		418,930	22,100	441,030	450,498
		<u>441,694</u>	<u>22,100</u>	<u>463,794</u>	<u>465,800</u>
CREDITORS					
Amounts falling due within one year	10	(83,790)	-	(83,790)	(144,981)
NET CURRENT ASSETS		<u>357,904</u>	<u>22,100</u>	<u>380,004</u>	<u>320,819</u>
NET ASSETS		<u>360,164</u>	<u>22,100</u>	<u>382,264</u>	<u>323,804</u>
FUNDS	11				
Unrestricted funds				360,164	223,804
Restricted funds				22,100	100,000
				<u>382,264</u>	<u>323,804</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2022.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 March 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006.

The financial statements were approved by the Board of Trustees on November 2022 and were signed on its behalf by:

Dr C Pike - Trustee

The notes form part of these financial statements

Circles of Support and Accountability UK
(A Company Limited by Guarantee)

Statement of Cash Flows
for the Year Ended 31 March 2022

	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
Cash flow from operating activities				
Net income per SOFA	136,360	(77,900)	58,460	53,614
Less: Investment income	(319)	-	(319)	(742)
Add back depreciation	1,669	-	1,669	1,118
Decrease/(increase) in debtors	(7,462)	-	(7,462)	(8,933)
Increase in creditors	(61,191)	-	(61,191)	84,097
	<u>69,057</u>	<u>(77,900)</u>	<u>(8,843)</u>	<u>129,154</u>
Cash flows from investing activities				
Capital expenditure	(944)	-	(944)	(3,160)
Investment income	319	-	319	742
	<u>(625)</u>	<u>-</u>	<u>(625)</u>	<u>(2,418)</u>
Net increase/(decrease) in cash:	68,432	(77,900)	(9,468)	126,736
Total cash as at 1 April 2021	<u>350,498</u>	<u>100,000</u>	<u>450,498</u>	<u>323,762</u>
Total cash as at 31 March 2022	<u><u>418,930</u></u>	<u><u>22,100</u></u>	<u><u>441,030</u></u>	<u><u>450,498</u></u>

The notes form part of these financial statements

Notes to the Financial Statements
for the Year Ended 31 March 2022

1. ACCOUNTING POLICIES

Basis of Accounting

The accounts have been prepared under the historic cost convention.

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice' applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost relating to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its

Office equipment	- 33% straight line
Fixtures and fittings	- 25% reducing balance

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund, where material, is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Circles of Support and Accountability UK
(A Company Limited by Guarantee)

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

	2022 £	2021 £		
2. VOLUNTARY INCOME				
Gift aid donations	5,085	4,820		
Donations	2,985	5,550		
Grants	349,940	321,819		
Subscriptions	3,077	1,670		
Sales income	4,901	1,475		
	<u>365,988</u>	<u>335,334</u>		
Grants received, included in the above, are as follows:				
Grants to restricted funds (see note 11)	77,900	100,000		
Other grants	272,040	221,819		
Total grants	<u>349,940</u>	<u>321,819</u>		
3. INVESTMENT INCOME				
Deposit account interest	<u>319</u>	<u>742</u>		
4. SUPPORT COSTS				
	Management £	Finance £	Other £	Totals £
Other resources expended	<u>274,462</u>	<u>105</u>	<u>1,669</u>	<u>276,236</u>
5. NET INCOMING RESOURCES				
	2022 £	2021 £		
Net resources are stated after charging:				
Depreciation - owned assets	<u>1,669</u>	<u>789</u>		
6. TRUSTEES' REMUNERATION AND BENEFITS				
There were no trustees' remuneration or other benefits for the year ended 31 March 2022 (2021 - nil).				
Trustees' expenses				
Trustees' expenses reimbursed during the year ended 31 March 2022 amounted to £1,431 (2021 - £40).				
	2022 £	2021 £		
7. STAFF COSTS				
Wages and salaries	188,357	196,544		
Social security costs	15,148	15,564		
Other pension costs	14,631	15,239		
	<u>218,136</u>	<u>227,347</u>		

Circles of Support and Accountability UK
(A Company Limited by Guarantee)

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

8. TANGIBLE FIXED ASSETS	Plant and machinery etc £	
COST		
At 1 April 2021		22,487
Additions		944
At 31 March 2022		<u>23,431</u>
DEPRECIATION		
At 1 April 2021		19,502
Charge for year		1,669
At 31 March 2022		<u>21,171</u>
NET BOOK VALUE		
At 31 March 2022		<u>2,260</u>
At 31 March 2021		<u>2,985</u>
	2022	2021
	£	£
9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		
Debtors	15,571	9,270
Prepayments	7,193	6,032
	<u>22,764</u>	<u>15,302</u>
10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		
Trade creditors	1,258	452
Pensions	3,137	2,444
PAYE and NI	5,380	5,350
Deferred income	72,050	133,750
Accrued expenses	1,247	2,267
Other creditors	718	718
	<u>83,790</u>	<u>144,981</u>

Circles of Support and Accountability UK
(A Company Limited by Guarantee)

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

11. MOVEMENT IN FUNDS

	At 1 April 2021 £	Incoming resources £	Resources expended £	At 31 March 2022 £
Restricted Funds				
National Philanthropic Trust	100,000	-	77,900	22,100
Total Restricted Funds	<u>100,000</u>	<u>-</u>	<u>77,900</u>	<u>22,100</u>
Unrestricted funds	223,804	366,307	229,947	360,164
TOTAL FUNDS	<u><u>323,804</u></u>	<u><u>366,307</u></u>	<u><u>307,847</u></u>	<u><u>382,264</u></u>

12. GUARANTEE

The members of the company have agreed to contribute £1 each to the assets of the company in event of it being wound up.

Circles of Support and Accountability UK
(A Company Limited by Guarantee)

Detailed Statement of Financial Activities
for the Year Ended 31 March 2022

	2022 £	2021 £
INCOMING RESOURCES		
Voluntary income		
Gift aid donations	5,085	4,820
Donations	2,985	5,550
Grants	349,940	321,819
Subscriptions	3,077	1,670
Sales income and commission received	4,901	1,475
	<u>365,988</u>	<u>335,334</u>
Investment income		
Deposit account interest	319	742
TOTAL INCOMING RESOURCES	<u><u>366,307</u></u>	<u><u>336,076</u></u>
RESOURCES EXPENDED		
Donations made	-	-
Fundraising trading: cost of goods and other costs		
Purchases	28,926	1,053
Governance costs		
Accountancy	2,685	2,941
Support costs		
Management		
Wages	188,357	196,544
Social security	15,148	15,564
Pensions	14,631	15,239
Insurance	1,646	1,566
Light and heat	1,220	854
Telephone	1,744	1,437
Postage and stationery	75	274
Rent and services	19,516	19,514
Consultancy fees	1,023	4,783
Legal and professional fees	3,821	2,500
Life assurance	4,277	5,312
Travel and subsistence	5,689	26
Books and periodicals	-	29
Carried forward	<u>257,147</u>	<u>263,642</u>

This page does not form part of the statutory financial statements

Circles of Support and Accountability UK
(A Company Limited by Guarantee)

Detailed Statement of Financial Activities
for the Year Ended 31 March 2022

	2022 £	2021 £
Management		
Brought forward	257,147	263,642
Equipment maintenance	25	335
Computer consumables	7,073	6,096
Office expenses	3,095	1,233
Meeting costs	1,671	(390)
Subscriptions	1,056	755
Staff welfare and training	390	77
Funds disbursed through other Circles Projects	-	1,500
Training Costs	979	1,098
Repairs & renewals	100	153
Cleaning	2,926	2,770
	<u>274,462</u>	<u>277,269</u>
Finance		
Bank charges	105	81
Other		
Depreciation	1,669	1,118
TOTAL RESOURCES EXPENDED	<u><u>307,847</u></u>	<u><u>282,462</u></u>
NET INCOME	<u><u>58,460</u></u>	<u><u>53,614</u></u>

This page does not form part of the statutory financial statements