

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 2023
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 2023**

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Circles of Support and Accountability UK
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Report of the Trustees
for the Year Ended 31 March 2023

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 2023. 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 | |
| Mr N Barnes | |
| Ms J Carroll | |
| Dr R Milner | Appointed January 2023 |
| Ms P Mullan | |
| Dr C Pike | Chair |
| 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
for the Year Ended 31 March 2023

PURPOSE, OVERVIEW AND OPERATING MODEL

Circles UK's vision is of 'no more victims'. Its mission is to enhance community 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 living 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 more than 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 people who sexually harm others to address the root causes and prevent further victims. As a recognised authority in this area of work, over the past fifteen years, we have also trained and helped set up Circles programmes in Australia, Belgium, Bulgaria, Ireland, Latvia, the Netherlands, Scotland, Catalonia, Spain and others. The Circles UK CEO currently chairs the CirclesEurope Association Board.

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Report of the Trustees
for the Year Ended 31 March 2023

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.

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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 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. 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 and complete a DBS check. Declarations of interest are updated and signed annually, and declarations of interest are also asked for at each Board meeting. Annual DBS checks were introduced for all Trustees and staff in 2022-23.

In 2022-23 one Trustee left Circles UK and one new Trustee was appointed. At the end of March 2023 there were eight Trustees serving on the Circles UK Board.

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 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 and are subject to biennial compulsory audits to ensure that quality and safety standards are maintained. 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 organisation.

By the end of the financial year 2022-23 there were seven Full Member Providers providing Circles across England and Wales. In March 2023, the Ministry of Justice (MOJ) awarded contracts for Circles provision for the Probation Service in nine Probation regions (see progress reported under Objective One). This enabled two additional organisations to start the process of working towards meeting the membership requirements of a fully approved Circles UK Member Provider. It is expected that this process will be completed in 2023/24 when their full membership of Circles UK will be granted. Due to the MOJ contracts, two existing Probation Service Circles Providers ceased Circles provision (in Wales and the East Region). There were two Associate members (one in Ireland and one in Scotland).

Governance and Risk Management

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 CEO, senior members of the operational team and the Circles UK Business / Office Manager (who assists the CEO in her role as Company Secretary). 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 the organisation's strategic priorities, which are reviewed annually at a Trustees Away Day, led by the Chair. Strategic priorities are captured in a two-year Strategic Plan which translates into an annual Business Plan, Budget and organisational Risk Register. The Board of Trustees also ensure that appropriate policies and controls are in place. The Business Plan and Risk Register are regularly reviewed to ensure organisational performance is monitored and risks to both Circles UK and the network of Circles Providers are appropriately identified and managed. 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 fully resumed.

Report of the Trustees
for the Year Ended 31 March 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT (continued)

Key strategic priorities continued:

One of the key learnings from COVID was the opportunities brought by the improved availability of online and digital tools such as videoconferencing. One of the challenges that was grappled with was how much online training could be allowed for new Volunteers. Providers reported that they faced a shortage of Volunteers post COVID and the ability to offer online training for Volunteers resulted in higher applications from potential Volunteers. However, as the initial training of Volunteers involves an assessment component, after discussion with Providers, it was decided to require at least 50% of initial Volunteer training to be conducted face to face. This we believe enables a more comprehensive assessment of potential Volunteers, as well as a modelling of the values of a Circle, by Providers, in their initial training delivery. Follow-up training, imparting information and policy seminars may be more suited to be delivered online. There is no doubt that the availability of good quality online resources has resulted in an increase in the external training provided by Circles UK as well as increased attendance at our seminars and conferences. It also enabled us to increase the international participation at our training and other events.

In the last Annual Report, it was reported that discussions with the MOJ to commission Circles were ongoing. We are pleased to report that the MOJ national commissioning of Circles for the Probation Service was launched in August 2022. However, a three-month delay in the awarding of contracts caused significant difficulties for Circles Providers (and prospective Providers) and derailed the commissioning timetable. It was a relief when contracts were finally awarded at the end of March 2023 in nine Probation regions of England and Wales. This has resulted in more Circles Providers, more stable income for Providers and more Core Members that are able to access a Circle, making our communities safer.

Circles UK continued to grow the organisation's sustainability and financial health. It ended the 2022-23 financial year on a surplus to budget of £153,465 which is extremely positive. This was largely the result of travel and subsistence savings as well as the delays in the roll out of Circles ReBoot which was still related to the knock-on effect of COVID-19. Due to the delays in the MOJ commissioning of Circles, essential aspects such as Induction training for new Circle Coordinators and support to new Providers had to be shifted to the 2023-24 financial year. As a result, spending that was supposed to happen in 2022-23 had to be deferred to 2023-24. However, it is expected that much of the surplus will be absorbed in the first six months of 2023-24. 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.

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.

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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 2022-23 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.

Principal Funding Sources

The climate for income generation remains extremely difficult across the charitable sector and has in fact become more challenging. 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 as well as regular donors and our 'Friends Scheme'. This is valued by the Trustees and staff as it is extremely difficult to raise funding for an organisation which has its services rooted in a deeply challenging and controversial field of work coupled with strong competition for funding from other worthwhile organisations. Without this support we would not be able to do the valuable work we do. Risks (financial and other) clearly remain as the UK and the international world is likely to continue to be impacted significantly in the next period by widespread challenges related to the war in Ukraine, the climate crisis, the cost-of-living crisis and inflationary pressures that are felt in many countries.

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 | NPT UK |
| Esmée Fairbairn Foundation | Porticus |
| The Mary Kinross Charitable Trust | The Tudor Trust |
| Ministry of Justice / HMPPS | |

OVERVIEW OF THE 2022-2023 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 2022-2024.

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

The delay in the MOJ commissioning of Circles which was referred to in the previous section, had a destabilizing effect on existing Providers who had to cease Circles provision for those Circles that were funded by local Probation regions due to the expectation of the new contracts coming into effect. The three-month delay resulted in those Providers not being able to get referrals from Probation and start new Circles which had a knock-on effect and resulted in a period of inactivity as well as a loss of Volunteers, which was far from ideal. When the contracts were eventually awarded after the delay, Circles provision had to, in effect be restarted by those Providers. As a result, fewer Circles were started in 2022-23 (59) in comparison to the 104 that were started in 2021-22. In addition, another 54 Circles were still running from 2021-22, totaling 113 (some Circles progress to Phase two which can extend the Circle to eighteen months).

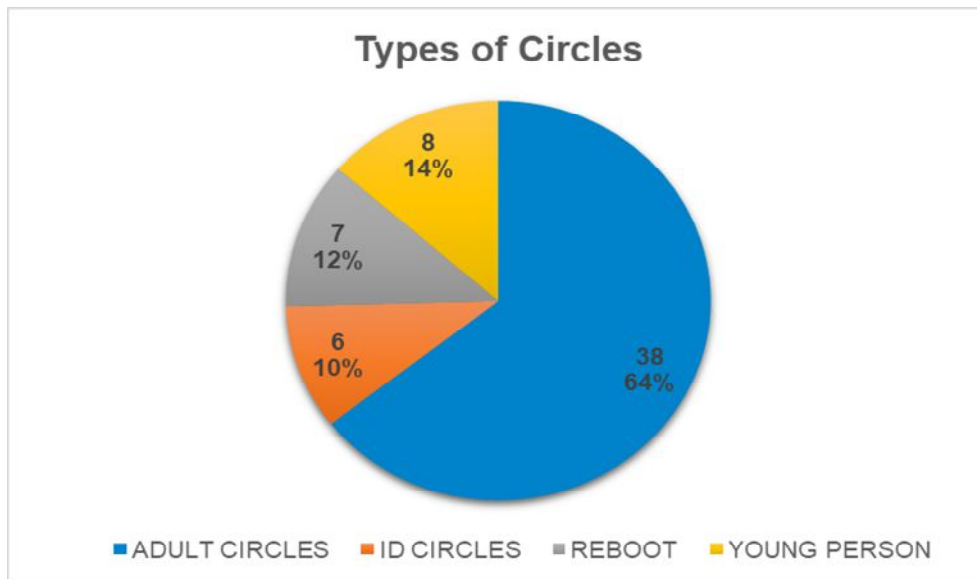
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Report of the Trustees
for the Year Ended 31 March 2023

OBJECTIVE ONE continued:

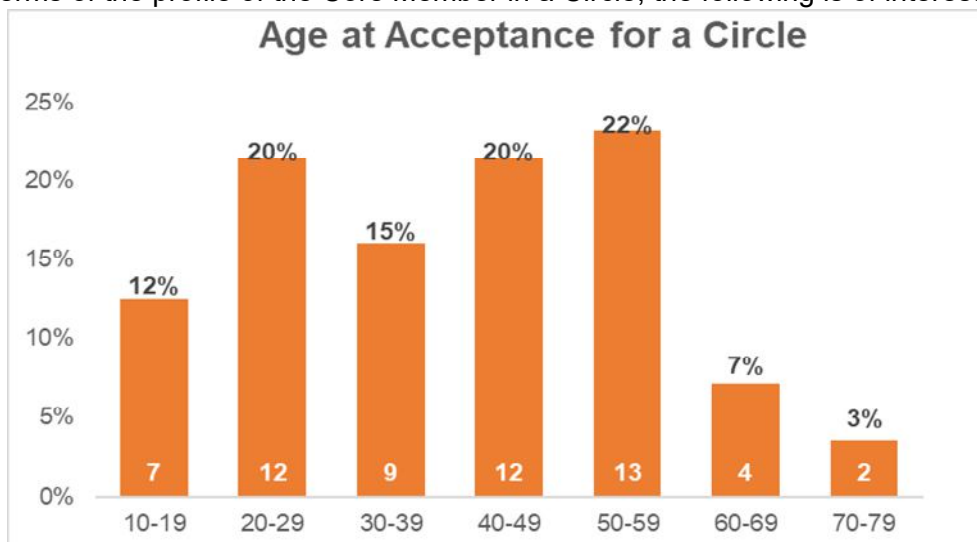
There were 212 initial referral enquiries which resulted in 139 actual referrals. The reason that not all initial referral enquiries result in actual referrals is due to a range of factors such as Core Member unsuitability for a Circle and changes in circumstances of a Core Member. Some referrals that were suitable could not start due to the commissioning delay.

The following diagram shows the breakdown of the Circles that were started in 2022-23:



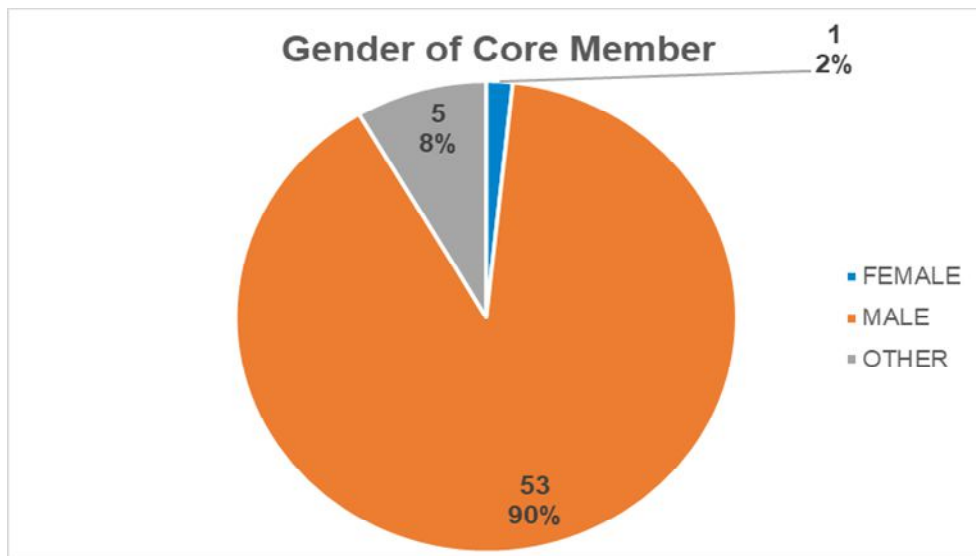
- * 7 Circles Reboot Circles were delivered as part of the Circles ReBoot pilot.
- * ID Circles are Intellectual Disability Circles

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

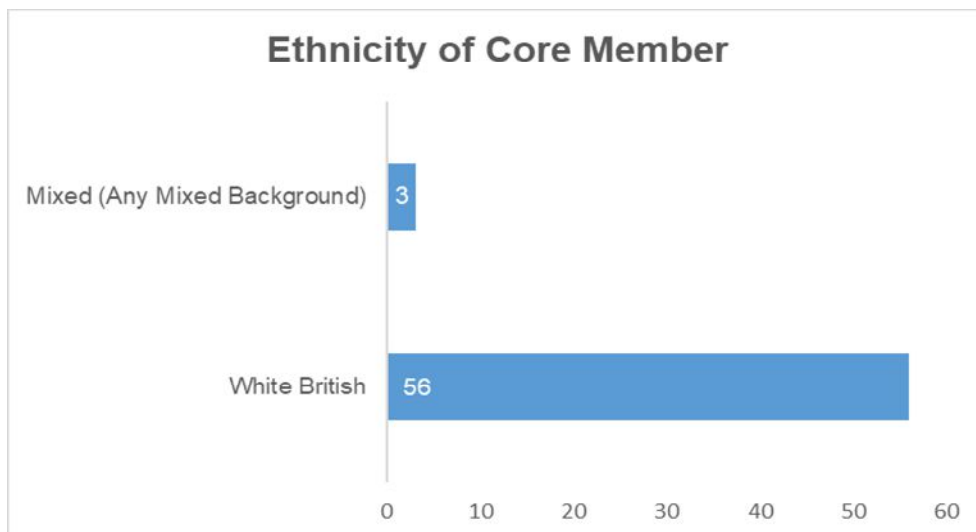


- * 52% of Core Members were over the age of 40, which is different from people committing other types of offences, where younger age groups tend to dominate.

OBJECTIVE ONE continued:

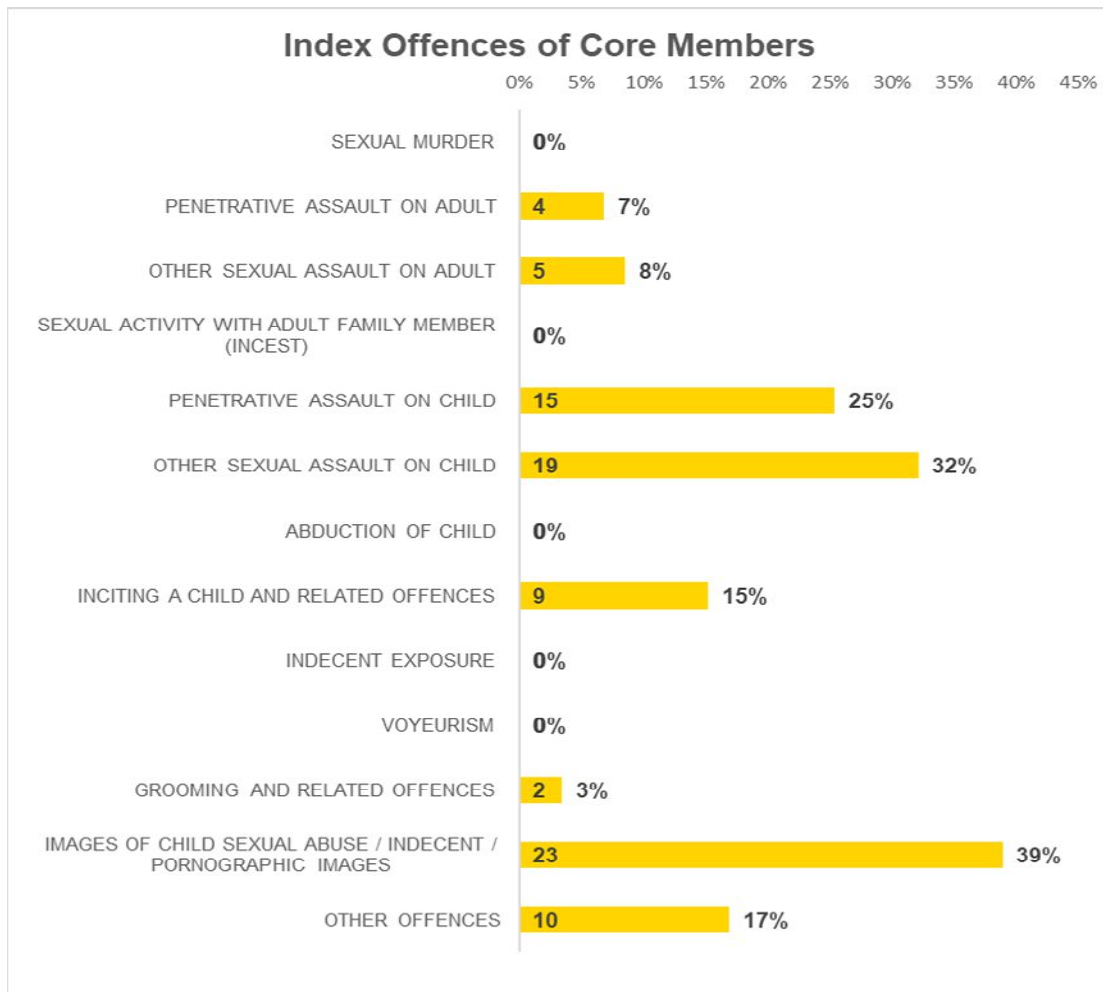


* Only one female Core Member (2%) attended a Circle in comparison to 4% in 2021-22.

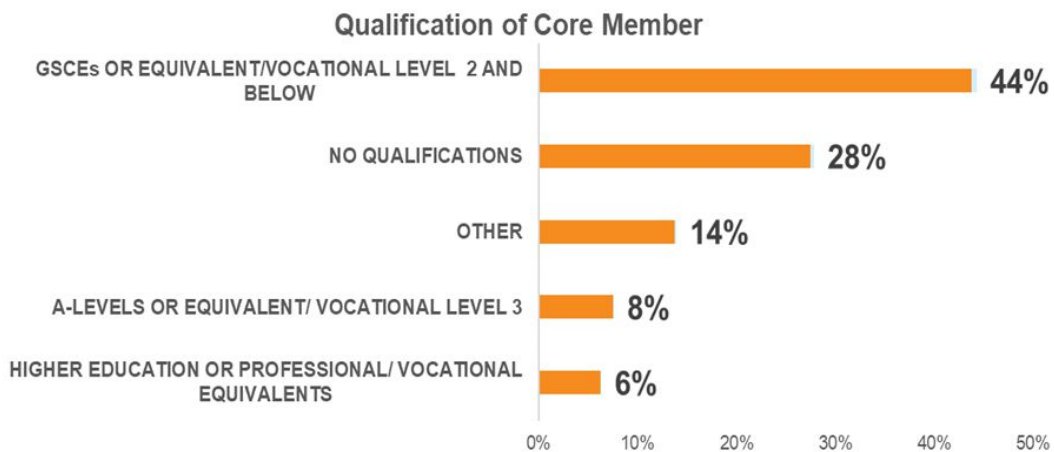


* The race and ethnic breakdown of Core Members are very similar to the UK prison population for those who have committed sexual offences. This makes sense as the majority of Circles referrals come from Probation and Police, usually involving people who have served prison sentences. Even though people of colour are generally overrepresented in the criminal justice system (arrest rates, rates of imprisonment, etc.), people of colour with convictions for sexual offences are under-represented in prison. Interestingly, this is different for other (non-sexual) offences. White people with sexual offences are over-represented in prison which is different for other (non-sexual) offences. More research is needed on why people of colour with convictions for sexual offences are under-represented in the criminal justice system.

OBJECTIVE ONE continued:



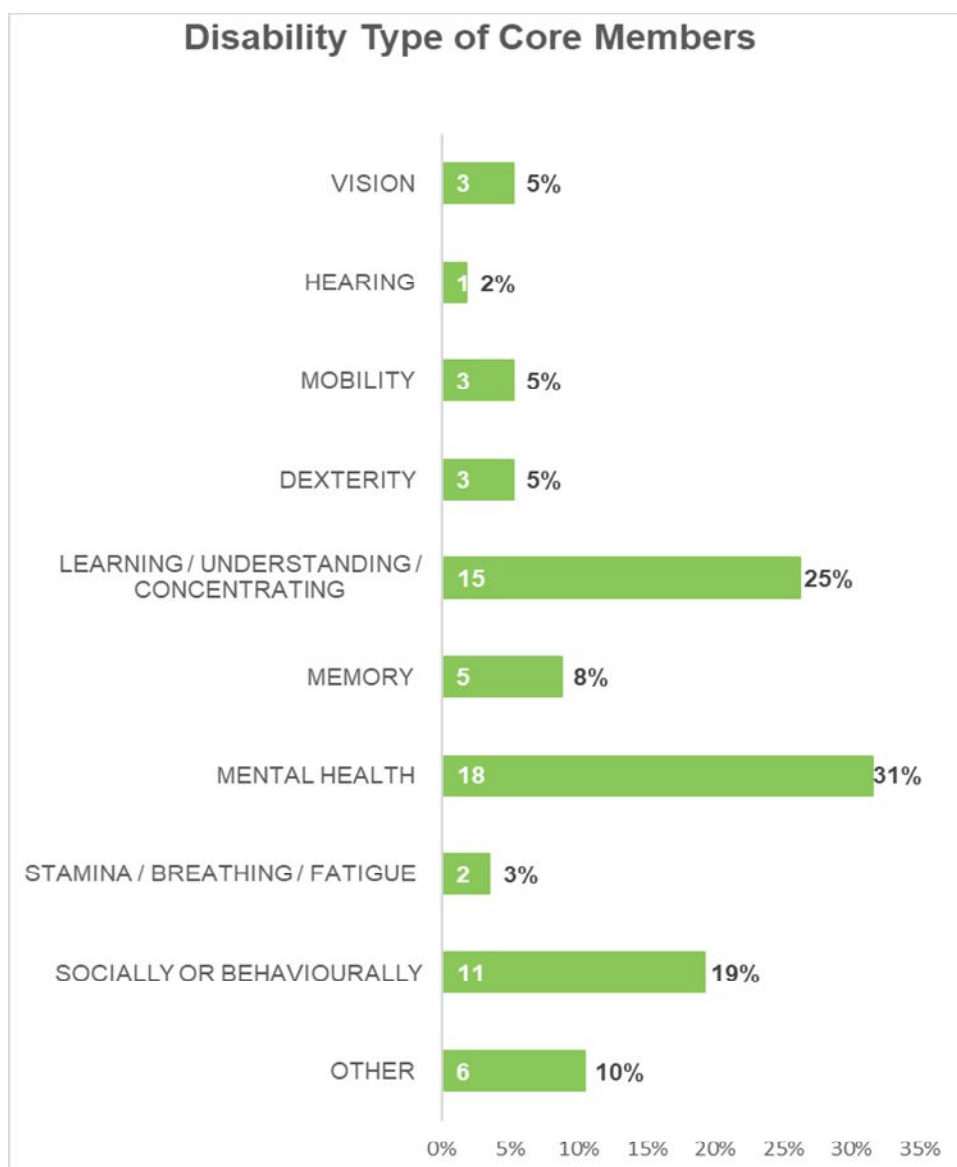
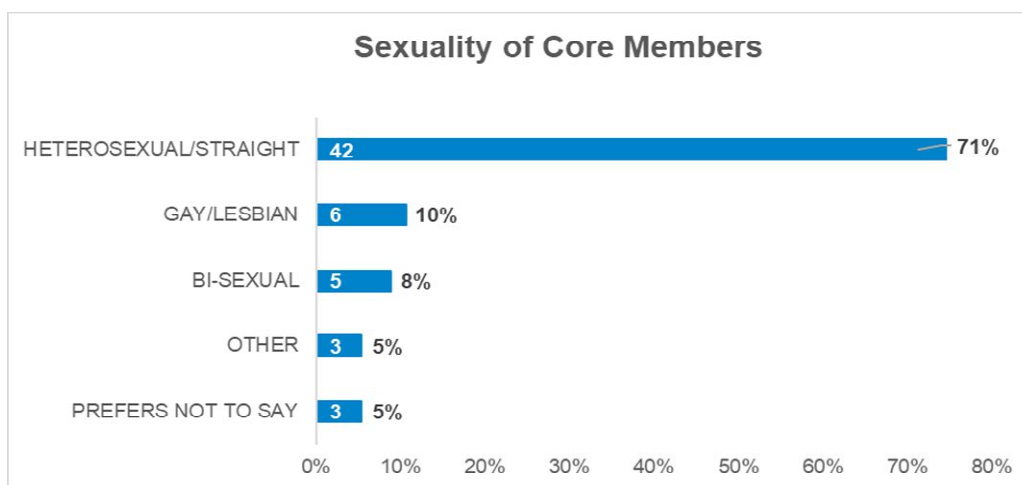
- * From this diagram it is clear that offences against children and viewing images of child sexual exploitation material make up the vast majority of offences that are committed by people who have accessed a Circle. Some Core Members have offences in more than one category.



- * From this breakdown 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.

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OBJECTIVE ONE continued:



* These figures show that a high percentage of Core Members struggle with mental health and learning (56 %).

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OBJECTIVE ONE continued:

Volunteers

Of the newly recruited Volunteers, 150 received initial training which qualified them to participate in a Circle and 167 received supplementary training (training that is over and above the minimum level of training required). 7 of the newly recruited Volunteers were assessed as unsuitable and 8 chose not to proceed after initial training. 227 Volunteers awaited allocation to a Circle, which is one of the highest numbers we have ever seen. This is mainly due to the delay in the awarding of the MOJ contracts as alluded to above and the impact this had on Circles provision in 2022-23.

However, despite the impact of the delay, it is overwhelmingly positive that the contracts were awarded in March 2023. Not only will more Providers deliver a greater number of Circles in 2023-24, but they will also be available in more regions of England and Wales. The new contracts are initially for a duration of two years with a possible rollover period of another two years. It is the intention to continue to work towards national coverage of Circles by working with the MOJ and key stakeholders in the next period to find a way to ensure Circles also become available in the two areas of England where they are currently not being provided (Greater Manchester and the East Region).

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

In 2022-23 Circles UK continued to raise the profile of Circles UK, Circle Providers and Circles and improve public awareness of the impact of sexual abuse and the need to work with those who sexually harm to prevent further victims. We completed the new Circles UK website in March 2023. In addition, the following promoted Circles UK, Circles Providers and Circles:

- The CEO was invited to speak at the AGM and conference of the National Association of Official Prison Visitors in May 2022.
- Circles UK was invited to participate in bilateral discussions between the governments of the UK and Germany to work collaboratively to address child sexual abuse. Three charities were invited to join the discussions, Circles UK, The Lucy Faithfull Foundation and a German charity, Charite Institute of Sexology and Sexual Medicine (which has incorporated the better known Dunkelfeld Project).
- Circles UK met with delegations from both the Japanese and Australian governments in June and July 2022. Both delegations were exploring the possibility of adopting Circles in their countries.
- The CEO was interviewed by Third Sector Magazine on the difficulty to attract funding for organisations that work with 'unpopular' or controversial causes such as Circles UK. The article was published in the magazine in October 2022. This was followed up with a Podcast interview with the CEO and Anne Fox, the CEO of Clinks. The podcast can be accessed through this link: Fundraising for 'difficult' causes: Circles UK CEO Riana Taylor and Anne Fox, CEO of Clinks interviewed, regarding the challenges faced by criminal justice charities in fundraising (listen from 3 mins 37 seconds): <https://www.thirdsector.co.uk/third-sector-podcast-fundraising-difficult-causes/article/1802109>.
- The CEO did a live interview with the BBC's Radio 4 Today Programme in March 2023 which focused on Circles as an effective response to addressing sexual abuse.
- In March 2023, the CEO participated in a panel discussion at Reading University with the journalist Marina Cantacuzino who founded the Forgiveness Project. The interview and panel discussion were facilitated by Rev'd Dr. Mark Laynesmith, Anglican Chaplain at Reading University. The recording of the interview with Marina and the subsequent panel discussion can be accessed here: Forgiveness: An Exploration - in conversation with Marina Cantacuzino MBE - YouTube

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OBJECTIVE TWO continued:

- The Board Chair and CEO attended an International Conference on Child Protection which was arranged by the Rachel Heron-Maxwell Trust in March 2023 where the CEO delivered a presentation on the importance of working with people who sexually harm, to protect children.
- Circles UK was approached in 2022 by the European Commission Joint Research Centre who wanted to include a case study of Circles in a report they were preparing for the European Commission (Mapping of Help Seeker and Perpetrator Prevention Initiatives - Child Sexual Abuse and Exploitation). The report can be accessed here: <https://t.co/Baylw1vamq> (the Circles case study is on page 26).

Circles UK continued to build on our presence on social media; our X (formerly 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.

We continued to receive a high volume of calls and enquiries from a range of people, including those who have been involved in sexual abuse (as victims and perpetrators), professionals needing advice, partners, 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.

In the last year we received a total of 357 enquiries which resulted in almost eight full days of Circles UK staff time. Most of the enquiries were made via a telephone call or on the Circles UK website contact form.

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 | 132 |
| Church Leader | 1 |
| Potential Volunteer | 71 |
| Potential Supporter | 4 |
| Person with harmful sexual behaviour who has committed a sexual offence | 61 |
| Family / Partner / Friend of someone who has committed a sexual offence | 24 |
| Student or Researcher | 12 |
| Media | 7 |
| Other | 45 |
| TOTAL | 357 |

- * *More than a third of the enquiries (37%) came from professionals who needed information or advice, followed by 20% from people interested in becoming a Circle Volunteer and 17% from people asking for help and support related to their own harmful sexual behaviour.*

OBJECTIVE THREE: Expand Circles provision to new stakeholder groups.

3.1 Circles ReBoot

The prevalence of online sexual abuse of children is increasing dramatically each year. The Internet Watch Foundation UK cites 250,000 separate confirmed abusive images of children reported in 2022. These images are more concerning in nature than previous years with trends indicating children involved are younger (a third of images involve children aged 7-10) and the nature of the sexual abuse more serious. A large majority of images are now created without the abuser being present but filmed by the child in their own home. This type of abuse occurs in the context of threats, grooming, blackmail, coercion and financial payment.

The increasing use of Child Sexual Exploitation Material (CSEM) appears to relate to the availability, anonymity and affordability of these images on the internet. Some (but not all) perpetrators have a sexual interest in children, but there is some evidence that the use of pornography can 'shape' the interests of users leading them to search for more extreme images. Most users of CSEM are male; in comparison to individuals who are involved in contact sexual offending, they are more likely to be married, have children and hold stable employment. They are also more likely to be previously socially responsible and law-abiding and less likely to have previous convictions or show anti-social traits than contact abusers. For all the above reasons, arrest for these offences can have an explosive and catastrophic effect on the individual, their family and their community. The risk of their taking their life after arrest is very high. The majority (80%) of individuals convicted of CSEM offences do not receive a custodial sentence.

Since COVID there has been an explosion of CSEM offences worldwide and Police and criminal justice agencies report that they are struggling to respond effectively to the problem. In order to respond to this growing need, Circles UK developed a new Circles programme called Circles ReBoot which is specifically for people who access CSEM. Circles ReBoot is designed specifically to address the needs of individuals who have a lower risk threshold, but where it is likely the risk will escalate without intervention. Although lower risk, the individuals suitable for Circles ReBoot are still likely to have a significant level of need. A ReBoot Circle, rather than mentoring, is appropriate because this form of abuse may 'mask' complex and underlying issues in the person's life. As with all Circles, the Core Member is likely to be socially isolated; the interaction and support offered by a Circle is likely to be both a benefit and a catalyst for positive change.

Circles ReBoot follows the proven Circles methodology. After being professionally assessed and having given their consent, the Core Member meets regularly with a group of three to four Volunteers. There is an outer Circle of professionals (Police, Probation, etc.) who make the referral, receive and give updates about progress and attend review meetings. A ReBoot Circle has more structure than a traditional Circle so that relevant issues in the Core Member's life can be addressed comprehensively within a shorter timeframe. The approach follows desistance principles and those of the 'Good Lives' model of rehabilitation (this model promotes working collaboratively with individuals on positive goals; by increasing their personal capabilities and access to legal and legitimate life satisfaction, the risk they present to others is then diminished). The Circle is Core Member centred; they are an active participant and material can be adapted to suit their individual needs.

Despite some interruptions caused by COVID, the pilot of Circles ReBoot (which was delivered by Circles South West and Circles South East) was successfully completed in November 2022.

OBJECTIVE THREE continued:

As Circles ReBoot is the first Circles programme of its kind and is based on slightly different methodology from traditional Circles, there was significant learning during the pilot process, which needed to be captured carefully to inform the post pilot design. The Board and staff would like to express thier sincere gratitude to the funder who made it possible to do the pilot of Circles ReBoot. We are also immensely grateful to the two Circles Providers, Circles South East and Circles South West who worked closely with Circles UK's project manager and other staff to roll out the pilot to an agreed specification; the diligence in providing Circles UK with the required information and participating in regular meetings to assess progress and capture the learning from a new approach.

More information on the evaluation of the pilot is provided later in this report under Objective seven.

3.2 Faith Circles

Work continued on developing a Faith Circle programme that can support faith communities. Specific funding has been secured to address sexual abuse related to worshippers in the Catholic Church. The CEO and the National Development Manager did a presentation to the Welcome Directory in November 2022 offering an overview of Circles with a specific focus on Faith Circles which was well received. This also led to an overview of Circles UK for their newsletter. (The Welcome Directory is a list of Faith Communities willing to support prison leavers <https://www.welcomedirectory.org.uk/>).

Training was also provided for the staff team in the newly established Religious Life Safeguarding Service (RLSS) and this will be built on further in 2023-24. We also established links with the new Operations team in the Catholic Safeguarding Standards Agency (which replaced the previous Catholic Safeguarding Advisory Service).

It is the intention to pursue the roll out of two pilot Faith Circles in 2023-24 to test the methodology in a faith community context.

3.3 Circles in Europe

In the last year we continued to work with our European partners in growing and developing the CirclesEurope Association. The following is a summary of the key developments of the last year:

- The membership of CirclesEurope continued to grow. In 2023, nine European countries and eleven Circle Provider organisations were full members of the Association.
- The General Meeting took place online on 17 June 2022. At the meeting the 2021/22 Annual Financial Report and Annual Activity Report were approved as well as the Policy Plan for 2022-23. The meeting was attended by all the country member representatives as well as Circles staff, Volunteers and supporters of the Association, including attendees from non-European countries. The General Meeting was followed by a seminar which focused on the work with partners of perpetrators of sexual abuse, by Circles South East (UK) (presented by Dom Williams and Lesley Martin) and CoSA Netherlands' work with families and children of Core Members presented by Marijke Bijlsma. The seminar highlighted the need to support families, partners and associates of Core Members as they are secondary victims that are often forgotten.

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for the Year Ended 31 March 2023

OBJECTIVE THREE continued:

- On 18 July 2022, in the first event of its kind, Circles Volunteers and Coordinators from across Europe came together, by Zoom, to share ideas and talk about their experiences. Four countries were involved in the meeting: Latvia, Belgium, the Netherlands and the UK. The meeting was facilitated by Riana Taylor, Board Chair of CirclesEurope. The meeting allowed Volunteers from differing countries and regions to talk about their experience as a Circle Volunteer and share ideas by comparing how Circles provision in their countries differ and why. Subjects such as how Volunteers communicate with Core Members and how to manage a Core Member you find challenging were all touched upon.
- The Board continued to maintain positive relationships with CoSA Providers outside Europe, including CoSA Canada, CoSA Vermont and others.
- The Board continued discussions with Germany about potentially adopting COSA and also assisted Norway to become members. Staff from Norway COSA attended training sessions in the Netherlands and also attended the volunteer training of Circles South West in the UK.
- As it was three years since the last CirclesEurope Board was elected, members were notified in 2022, in line with the procedures and regulations, and nominations and applications for Board membership were invited. The new Board for the next three years was announced at the General Meeting of 17 June 2022. The new Board consists of Riana Taylor (Chair), Kieran McCartan (Research and Evaluation Lead, UK), Ann Castrel (Belgium), Marijke Bijlsma (Treasurer, the Netherlands) and Mechtild Hoing (Voluntary Member, the Netherlands). Other countries such as Spain and Italy are represented on Board sub-groups.

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 in May 2022 at the Woodbrooke Study Centre near Birmingham. Dr Nadia Wager provided a session on Best Practice and new developments in 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.

Coordinator Induction training, which is a two-day event for new Circles Coordinators, took place in June 2022 where six new Coordinators were inducted. The Induction Handbook for new Coordinators has been completely rewritten and issued to the new Coordinators.

The Circles Code of Practice version 5 was reviewed and re-issued to Circles Providers in November 2022. It involved a refresh of the section on Governance, included additional requirements on Safeguarding, Service User Involvement and Cybersecurity alongside some further clarification on standards where there has been some ambiguity and disagreement in recent Provider reviews. This also necessitated a review of other core documentation such as the Youth Circle Code of Practice, Membership Application documents and Consolidation and Full Review requirements.

OBJECTIVE FOUR continued:

Circles UK facilitated a Service User Involvement workshop for Circles Providers in April 2022. This is a particularly challenging area in our line of work due to restrictions imposed by the Charity Commission on employing people with convictions for sexual offences in senior and Trustee positions. Other forms of Service User Involvement that may be acceptable for people who have committed other types of offences may also be viewed as controversial in our field. The workshop was highly successful based on feedback from attendees. Paula Harriott, Head of Prisoner Engagement, Prison Reform Trust presented on why User Involvement in work with people with convictions matters. We also facilitated discussions on what is User Involvement, what is considered best practice, the Charity Commission's position, and Circles South East shared their experiences of establishing a Service User Engagement Group.

Two Provider Compliance Reviews took place in 2022-23. One organisation achieved a high score, and the Circles UK reviewers made the following comments which demonstrated the high quality of their practice:

'Respond were highly commended on the high-quality service offered to individuals whose complexity and challenging behaviour most organisations are ill-equipped to work with. Also, the skills and confidence of the Circles team who manage significant risks whilst creating a safe space where people who have been often badly hurt, but are also very capable of hurting others, have room to grow and flourish. Respond offers a truly unique service and opportunity for Core Members whilst working effectively with other agencies and managing and addressing any risks presented' (Respond Review Report).

One other Provider did not meet the 80% threshold. Areas that did not meet the standards were primarily related to Governance, Financial Management, Planning, Reporting, Staff and Volunteers. However, they performed strongly in relation to Effective Delivery, Public Protection and Risk Management. The organisation responded positively to the Compliance Review Report and the associated Action Plan (required to be completed within six months) and has worked proactively to address the issues.

Regarding the MOJ Circles contracts, awarded in March 2023, three new Circles Providers were successful. These are Nepacs covering the North East (in partnership with Circles Humercare for Yorkshire and the Humber) and the North West, the Lucy Faithfull Foundation covering West Midlands and Adferiad (in partnership with St Giles) covering Wales. Work will continue with them in 2023-24 to ensure they are compliant with the Code of Practice and meeting the other requirements for Circles UK membership.

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

During the last year we continued to keep 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 delay in the awarding of MOJ Circles contracts (referred to in previous sections of this report), we effected some savings, mainly related to less travel and subsistence expenses, as well as the delay in training of new Coordinators and assisting new Providers to achieve membership of Circles UK. As mentioned in the introduction, we ended the 2022-23 financial year on a surplus to budget of £153,46. 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.

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OBJECTIVE FIVE continued:

Maintaining positive relationships with funders remained a key priority, especially in the light of the knock-on effect of the uncertainty and instability brought about by COVID and latterly the cost-of-living and high inflation crisis. We remain grateful for the support of our existing funders. We also focused on developing new Circles programmes (Circles ReBoot and Faith Circles, as referred to in Objective three). Additional Circles programmes not only meet a necessary need in addressing sexual abuse in society 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:

- The Board 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.
- A report which details grant income goes to the Finance Committee at least once a year to enable the Committee to monitor income and success in funding applications.
- The Circles UK salary payment system was reviewed to ensure there were sufficient back-ups in the event of the Business /Office Manager not being available to arrange salary payments.
- Circles UK applied for an additional one-off grant from the MOJ to enable us to address capacity challenges that we envisaged would result, once the MOJ Circles contracts were awarded (and potentially a large number of new Providers to be supported to achieve Circles UK membership in a short space of time). Due to the delay in the awarding of the contracts, a decision on the additional grant application was also delayed.

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

Circles UK continued to have regular Board of Trustees meetings in 2022-23, a mixture of face to face and online meetings. The Annual General Meeting took place face to face in November 2022 but was also live streamed to enable people who could not attend in person to be part of the proceedings.

One Trustee resigned in September 2022 and one new Trustee joined Circles UK in January 2023. In July 2022 the National Development Manager left Circles UK's employment and was replaced by a new staff member who took up the role in October 2022. Five Board meetings took place in 2022/23 of which, one was a special meeting (July 2022) to approve two Provider membership applications.

In addition, the Trustees held a face to face Away Day in February 2023 to consider the organisation's strategic objectives, assess opportunities and threats, and plan for the next period. This was also an opportunity to review the Board make up, skills and succession planning needs. Decisions taken, informed the priorities and 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. The Business Plan forms the basis of performance objectives that are set for all staff, and are assessed through an annual appraisal. The operational staff team and the Office/Business Manager attend Board meetings with the CEO to enable the Trustees to engage regularly with a wider staff team.

The Circles UK Safeguarding Policy and Data Protection Policy were reviewed and approved by the Board. A Safeguarding report is considered by the Board at every Board meeting. There is a designated Trustee who leads on safeguarding for the Board. 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, Annual Return to the Charity Commission, registration with the Information Commissioner's Office and submitting the Accounts on time.

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Report of the Trustees
for the Year Ended 31 March 2023

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 which comprises of independent academics, a MOJ Research Manager and Circles Provider representatives.

Circles UK entered into a partnership with independent researchers from onlinePROTECT and Royal Holloway University (Prof Derek Perkins and Assoc Prof Hannah Merdian) to do the evaluation of the Circles ReBoot pilot. The interim report was released in February 2023, showing positive results. The evaluation was based on the RE-AIM feasibility evaluation framework, and the interim results confirmed that the programme design and methodology are appropriate for the service user group, the materials are effective, and Circle Coordinators and Volunteers confirmed that the semi-structured programme worked well. The Board and staff would like to express their appreciation to Profs Perkins and Merdian for their assistance with the evaluation and professional advice and guidance.

The final evaluation report is expected to be published in July 2023. Changes recommended by the evaluation will be incorporated in the post pilot programme. The following quotes from the interim evaluation report demonstrate some positive qualitative findings:

Comment by a Core Member:

I've actually been going out into social situations, alone, [by] myself, and things like that, which is incredible for me, who's been a self-isolating loner (Core Member).

Comment by a Volunteer:

Yeah, socially he improved quite a lot which was not necessarily something we were expecting ... towards the end of the process he had way more eye contact, he was talking more, even starting conversations with me yesterday which was a big, a big thing (Volunteer).

Comment by a Circles Coordinator:

His Probation Officer came along (to the review) and just said how he'd been transformed, how he made eye contact with everybody when he came into the Probation Office now, as well as the Circle, and how she thought he'd been a transformed character... Physically his body language was more relaxed and comfortable and engaging, he brought Easter eggs for the Volunteers at the last meeting as a 'goodbye' which was a very positive sign and socially adept. I'd describe it as just the clunkiness just seemed to go from him (Circles Coordinator).

Circles UK also worked with the MOJ Datalab on a reconviction analysis of Circles. This is an ongoing piece of work which is expected to be completed in 2024/ 2025.

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Report of the Trustees
for the Year Ended 31 March 2023

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 2023

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

I report to the trustees on my examination of the financial statements of Circles of Support and Accountability UK (the charity) for the year ended 31 March 2023.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the financial statements of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- accounting records were not kept in accordance with section 386 of the 2006 Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

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

November 2023

Circles of Support and Accountability UK
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Statement of Financial Activities
for the Year Ended 31 March 2023

| | | 2023 | | 2022 |
|---|------|--------------------|------------------|-------------|
| | | Unrestricted funds | Restricted funds | Total Funds |
| | Note | £ | £ | £ |
| INCOMING RESOURCES | | | | |
| Incoming resources from generated funds | | | | |
| Voluntary income | 2 | 360,662 | 100,000 | 460,662 |
| Investment income | 3 | 1,679 | - | 1,679 |
| Total Incoming Resources | | 362,341 | 100,000 | 462,341 |
| RESOURCES EXPENDED | | | | |
| Cost of generating funds | | | | |
| Fundraising trading: cost of goods sold | | | | |
| and other costs | | 16,819 | - | 16,819 |
| Governance costs | | 2,608 | - | 2,608 |
| Other resources expended | 4 | 167,349 | 122,100 | 289,449 |
| Total Resources Expended | | 186,776 | 122,100 | 308,876 |
| NET INCOMING RESOURCES | | 175,565 | (22,100) | 153,465 |
| Total funds brought forward | | 360,164 | 22,100 | 382,264 |
| TOTAL FUNDS CARRIED FORWARD | | 535,730 | - | 535,730 |

The notes form part of these financial statements

Balance Sheet
At 31 March 2023

| | Note | Unrestricted funds £ | Restricted funds £ | 2023 Total funds £ | 2022 Total funds £ |
|-------------------------------------|------|----------------------------|--------------------------|-----------------------------|-----------------------------|
| FIXED ASSETS | | | | | |
| Tangible assets | 8 | 8,290 | - | 8,290 | 2,260 |
| CURRENT ASSETS | | | | | |
| Debtors | 9 | 29,533 | - | 29,533 | 22,764 |
| Cash at bank and in hand | | 533,191 | - | 533,191 | 441,030 |
| | | <u>562,724</u> | <u>-</u> | <u>562,724</u> | <u>463,794</u> |
| CREDITORS | | | | | |
| Amounts falling due within one year | 10 | (35,284) | - | (35,284) | (83,790) |
| NET CURRENT ASSETS | | <u>527,440</u> | <u>-</u> | <u>527,440</u> | <u>380,004</u> |
| NET ASSETS | | <u>535,730</u> | <u>-</u> | <u>535,730</u> | <u>382,264</u> |
| FUNDS | 11 | | | | |
| Unrestricted funds | | | | 535,730 | 360,164 |
| Restricted funds | | | | - | 22,100 |
| | | | | <u>535,730</u> | <u>382,264</u> |

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 March 2023 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 2023 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
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Statement of Cash Flows
for the Year Ended 31 March 2023

| | Unrestricted funds £ | Restricted funds £ | 2023 Total funds £ | 2022 Total funds £ |
|---|----------------------------|--------------------------|-----------------------------|-----------------------------|
| Cash flow from operating activities | | | | |
| Net income per SOFA | 175,565 | (22,100) | 153,465 | 58,460 |
| Less: Investment income | (1,679) | - | (1,679) | (319) |
| Add back depreciation | 1,540 | - | 1,540 | 1,669 |
| Decrease/(increase) in debtors | (6,769) | - | (6,769) | (7,462) |
| Increase in creditors | (48,506) | - | (48,506) | (61,191) |
| | <u>120,151</u> | <u>(22,100)</u> | <u>98,051</u> | <u>(8,843)</u> |
| Cash flows from investing activities | | | | |
| Capital expenditure | (7,570) | - | (7,570) | (944) |
| Investment income | 1,679 | - | 1,679 | 319 |
| | <u>(5,891)</u> | <u>-</u> | <u>(5,891)</u> | <u>(625)</u> |
| Net increase/(decrease) in cash: | 114,260 | (22,100) | 92,160 | (9,468) |
| Total cash as at 1 April 2022 | <u>418,930</u> | <u>22,100</u> | <u>441,030</u> | <u>450,498</u> |
| Total cash as at 31 March 2023 | <u><u>533,191</u></u> | <u><u>-</u></u> | <u><u>533,191</u></u> | <u><u>441,030</u></u> |

The notes form part of these financial statements

Notes to the Financial Statements
for the Year Ended 31 March 2023

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 the trustees.

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
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Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

| For the Year Ended 31 March 2023 | | | | | 2023 £ | 2022 £ |
|---|-----------------|--------------|--------------|----------------|----------------|----------------|
| 2. VOLUNTARY INCOME | | | | | | |
| Gift aid donations | | | | | 4,388 | 5,085 |
| Donations | | | | | 2,922 | 2,985 |
| Grants | | | | | 420,503 | 349,940 |
| Subscriptions | | | | | 2,300 | 3,077 |
| Sales income | | | | | 30,549 | 4,901 |
| | | | | | <u>460,662</u> | <u>365,988</u> |
| Grants received, included in the above, are as follows: | | | | | | |
| Grants to restricted funds (see note 11) | | | | | 122,100 | 77,900 |
| Other grants | | | | | 298,403 | 272,040 |
| Total grants | | | | | <u>420,503</u> | <u>349,940</u> |
| 3. INVESTMENT INCOME | | | | | | |
| Deposit account interest | | | | | <u>1,679</u> | <u>319</u> |
| 4. SUPPORT COSTS | | | | | | |
| | Management £ | Finance £ | Other £ | Totals £ | | |
| Other resources expended | <u>287,827</u> | <u>82</u> | <u>1,540</u> | <u>289,449</u> | | |
| 5. NET INCOMING RESOURCES | | | | | | |
| | | | | | 2023 £ | 2022 £ |
| Net resources are stated after charging: | | | | | | |
| Depreciation - owned assets | | | | | <u>1,540</u> | <u>1,669</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 2023 amounted to £1,866 (2022 - £1,431). | | | | | | |
| | | | | | 2023 £ | 2022 £ |
| 7. STAFF COSTS | | | | | | |
| Wages and salaries | | | | | 187,264 | 188,357 |
| Social security costs | | | | | 14,433 | 15,148 |
| Other pension costs | | | | | 14,353 | 14,631 |
| | | | | | <u>216,050</u> | <u>218,136</u> |

Circles of Support and Accountability UK
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Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

| | | |
|---|------------------------------|---------------|
| 8. TANGIBLE FIXED ASSETS | Plant and machinery etc £ | |
| COST | | |
| At 1 April 2022 | | 23,431 |
| Additions | | 7,570 |
| At 31 March 2023 | | <u>31,001</u> |
| DEPRECIATION | | |
| At 1 April 2022 | | 21,171 |
| Charge for year | | 1,540 |
| At 31 March 2023 | | <u>22,711</u> |
| NET BOOK VALUE | | |
| At 31 March 2023 | | <u>8,290</u> |
| At 31 March 2022 | | <u>2,260</u> |
| | 2023 £ | 2022 £ |
| 9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR | | |
| Debtors | 23,310 | 15,571 |
| Prepayments | 6,223 | 7,193 |
| | <u>29,533</u> | <u>22,764</u> |
| 10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR | | |
| Trade creditors | 11,032 | 1,258 |
| Pensions | 2,776 | 3,137 |
| PAYE and NI | 4,592 | 5,380 |
| Deferred income | 14,912 | 72,050 |
| Accrued expenses | 1,254 | 1,247 |
| Other creditors | 718 | 718 |
| | <u>35,284</u> | <u>83,790</u> |

Circles of Support and Accountability UK
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Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

11. MOVEMENT IN FUNDS

| | At 1 April 2022 £ | Incoming resources £ | Resources expended £ | At 31 March 2023 £ |
|-------------------------------|-------------------------|----------------------------|----------------------------|--------------------------|
| Restricted Funds | | | | |
| National Philanthropic Trust | 22,100 | 100,000 | 122,100 | - |
| Total Restricted Funds | 22,100 | 100,000 | 122,100 | - |
| Unrestricted funds | 360,164 | 362,341 | 186,776 | 535,730 |
| TOTAL FUNDS | <u>382,264</u> | <u>462,341</u> | <u>308,876</u> | <u>535,730</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 2023

| | 2023 £ | 2022 £ |
|---|-----------------------|-----------------------|
| INCOMING RESOURCES | | |
| Voluntary income | | |
| Gift aid donations | 4,388 | 5,085 |
| Donations | 2,922 | 2,985 |
| Grants | 420,503 | 349,940 |
| Subscriptions | 2,300 | 3,077 |
| Sales income and commission received | 30,549 | 4,901 |
| | <u>460,662</u> | <u>365,988</u> |
| Investment income | | |
| Deposit account interest | 1,679 | 319 |
| TOTAL INCOMING RESOURCES | <u><u>462,341</u></u> | <u><u>366,307</u></u> |
| RESOURCES EXPENDED | | |
| Fundraising trading: cost of goods and other costs | | |
| Purchases | 16,819 | 28,926 |
| Governance costs | | |
| Accountancy | 2,608 | 2,685 |
| Support costs | | |
| Management | | |
| Wages | 187,264 | 188,357 |
| Social security | 14,433 | 15,148 |
| Pensions | 14,353 | 14,631 |
| Insurance | 2,326 | 1,646 |
| Light and heat | 1,138 | 1,220 |
| Telephone | 1,843 | 1,744 |
| Postage and stationery | 191 | 75 |
| Rent and services | 20,327 | 19,516 |
| Consultancy fees | 3,870 | 1,023 |
| Legal and professional fees | 7,374 | 3,821 |
| Life assurance | 3,128 | 4,277 |
| Travel and subsistence | 8,009 | 5,689 |
| Books and periodicals | 9 | - |
| Carried forward | <u>264,265</u> | <u>257,147</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 2023

| | 2023 £ | 2022 £ |
|---------------------------------|-----------------------|-----------------------|
| Management | | |
| Brought forward | 264,265 | 257,147 |
| Equipment maintenance | 34 | 25 |
| Computer consumables | 8,219 | 7,073 |
| Office expenses | 4,742 | 3,095 |
| Meeting costs | 3,126 | 1,671 |
| Subscriptions | 1,247 | 1,056 |
| Staff welfare and training | 725 | 390 |
| Training Costs | 1,604 | 979 |
| Repairs & renewals | 692 | 100 |
| Cleaning | 3,173 | 2,926 |
| | <u>287,827</u> | <u>274,462</u> |
| Finance | | |
| Bank charges | 82 | 105 |
| Other | | |
| Depreciation | 1,540 | 1,669 |
| TOTAL RESOURCES EXPENDED | <u><u>308,876</u></u> | <u><u>307,847</u></u> |
| NET INCOME | <u><u>153,465</u></u> | <u><u>58,460</u></u> |

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