

**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 2024  
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 2024**

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**Circles of Support and Accountability UK**  
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**Report of the Trustees**  
**for the Year Ended 31 March 2024**

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 2024. 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

<b>Trustees</b>	
Mr S Bailey	
Mr N Barnes	
Ms J Carroll	
Dr C Pike	Chair
Dr R Milner	
Ms P Mullan	Resigned December 2023
Mr G Williams	Resigned December 2023
Mr J Wilson	Treasurer Resigned December 2023
Ms Christiane Glennie	Treasurer Appointed December 2023
Ms Asha Odedra	Appointed December 2023

**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**  
**(A Company Limited by Guarantee)**

**Report of the Trustees**  
**for the Year Ended 31 March 2024**

**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 their 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 their 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 1,330 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.

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 sixteen 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.

**Circles of Support and Accountability UK**  
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**Report of the Trustees**  
**for the Year Ended 31 March 2024**

**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 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 organisational information and expectations relating to their duties as Trustees. The charity provides a designated budget for Trustees to assist in the fulfilment 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.

In 2023-24 three Trustees resigned and two new Trustees were appointed. At the end of March 2024 there were seven Trustees serving on the Circles UK Board.

**Organisation and Membership**

Full 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, in England and Wales. 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 compliance 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.

**Report of the Trustees**  
**for the Year Ended 31 March 2024**

**STRUCTURE, GOVERNANCE AND MANAGEMENT (continued)**

An additional category Associate membership is 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 2023-24 there were six Full Member Providers providing Circles across England and Wales and 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 four 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 CEO.

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. More information is provided in the next section under strategic objectives 5 and 6.

**Key strategic priorities:**

In the last Annual Report, it was reported that the Ministry of Justice (MoJ) took forward the decision to commission national contracts for Circles provision and despite significant delays, contracts were awarded at the end of March 2023 in nine Probation regions of England and Wales. This has resulted in more Circles Providers and more Core Members who 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 2023-24 financial year on a surplus to budget of £36,439 which is extremely positive. This was largely the result of delays to some projects (Circles ReBoot and Faith Circles) as well as the knock-on effect on Circles UK of the delay of the implementation of the MoJ Circles Provider contracts. The delays meant that Providers had to make up time and focus all their attention on getting the contracts on track which meant they had limited capacity for other project work in collaboration with Circles UK. As a result, some spending that was supposed to happen in 2023-24 had to be deferred to 2024-25. However, as this represents expenditure for specific projects, the funding has been kept in Circles UK's reserves for use in 2024-25. There has also been a deliberate attempt by Circles UK to increase its reserves due to having been informed by three long standing charitable funders that due to a change in their priorities, they would no longer fund Circles UK. This has presented a longer-term financial risk for the organisation.

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**for the Year Ended 31 March 2024**

**STRUCTURE, GOVERNANCE AND MANAGEMENT (continued)**

**Key strategic priorities continued:**

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.

**Reserves Policy**

Due to the emerging risk of loss of charitable funding highlighted above, 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 2023-24 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**

Despite the diminishing funding environment within which Circles UK and Circles Providers operate, we are grateful that we have 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 our work due to the stigma that is often attached to working with perpetrators of sexual abuse. 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 MoJ/His Majesty's Prison and Probation Service (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 2023-2024 STRATEGIC OBJECTIVES**

The next section of the report details the achievements under Circles UK's strategic objectives which are contained in its Strategic Plan 2022-2024.

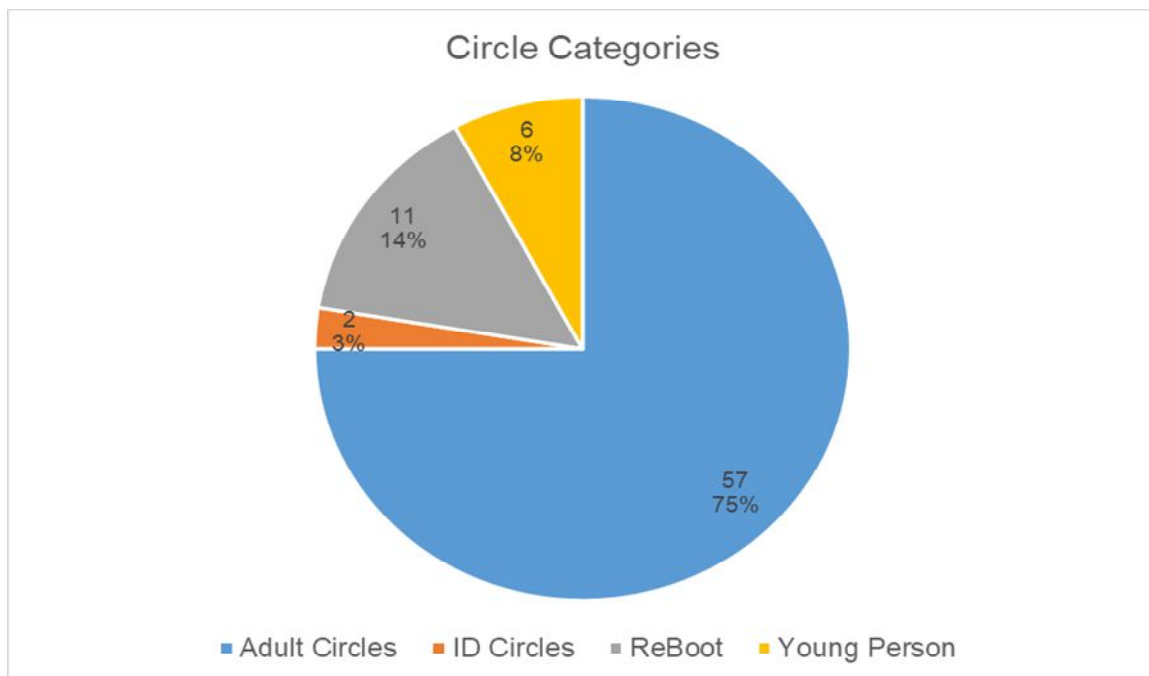
### **OBJECTIVE 1: Address areas where geographical coverage of Circles has decreased and explore ways in which provision can be increased and/or reinstated**

The MoJ contracts that were awarded to Circles Providers in nine Probation regions in England and Wales in 2023 had a slow start due to a number of issues related to referral criteria being too narrow, resulting in too few referrals, financial challenges for Providers due to the way in which the payment mechanism was designed and inconsistent approaches from HMPPS contract managers in the various regions. Circles UK met regularly with the Provider network to identify the difficulties that were experienced by all Providers and communicated with the MoJ to advocate for solutions for the issues. Although Circles provision has increased in the last year, it is still not at the level that it should be in relation to the expected volumes of the MoJ Circles contracts.

More Circles were started in 2023-24 than in the previous year (76 in comparison to 59). In addition, another 71 Circles were still running from 2022-23, totalling 147 (some Circles progress to Phase two which can extend the Circle to eighteen months).

There were 271 initial referral enquiries which resulted in 101 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.

The following diagram shows the breakdown of the Circles that were started in 2023-24:



\* Circles ReBoot are specifically for people who access Child Sexual Exploitation Material (CSEM)

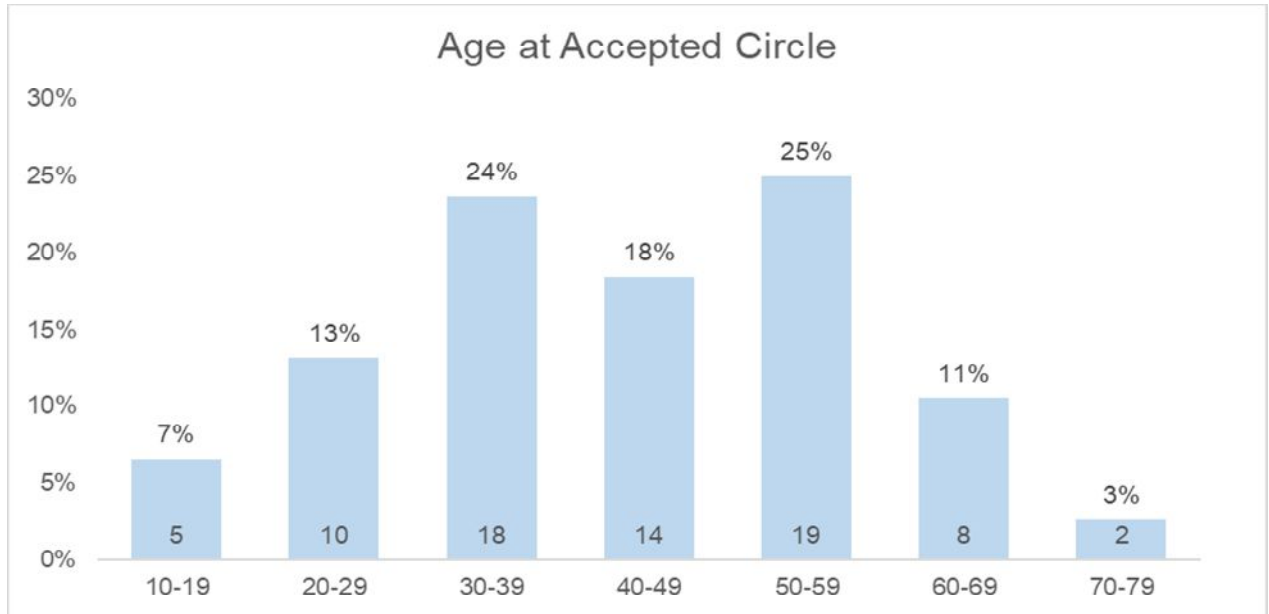
\* ID Circles are Intellectual Disability Circles

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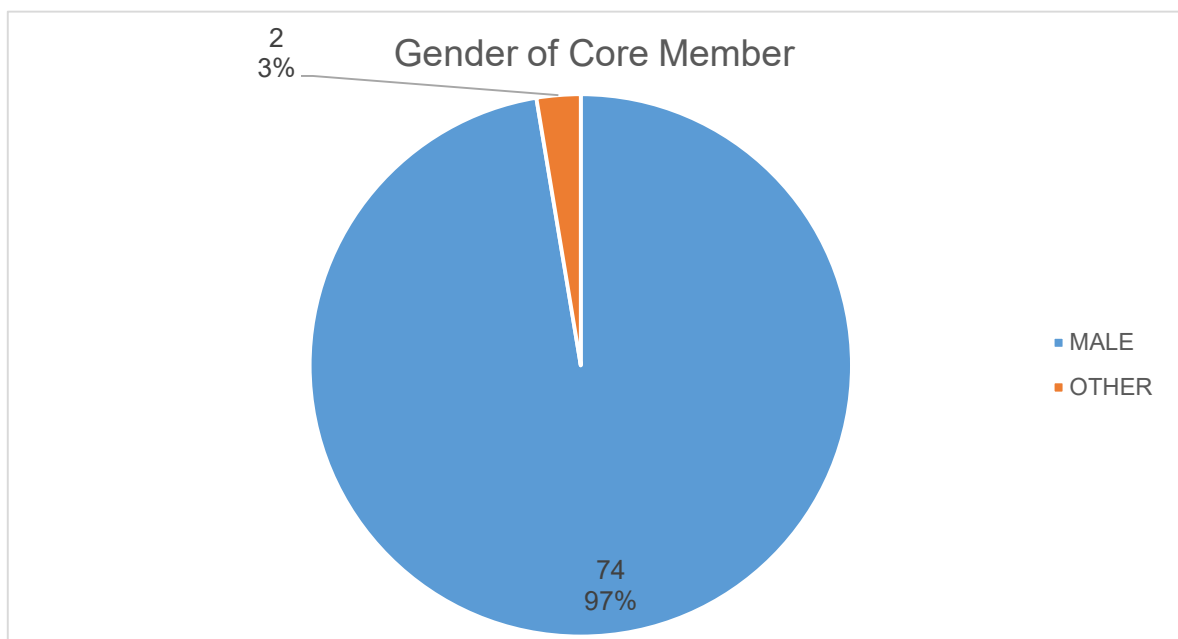
**Report of the Trustees**  
**for the Year Ended 31 March 2024**

**OBJECTIVE ONE continued:**

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



- \* Fewer younger people attended a Circle than the year before (44% were in the age range 10 to 39 in comparison to 47% in 2022-23). The number of older people (age 40 to 79) represented 57% of the total number of people who attended a Circle. The age profile for Circles Core Members remained older than for people committing other types of offences, where younger age groups tend to dominate.

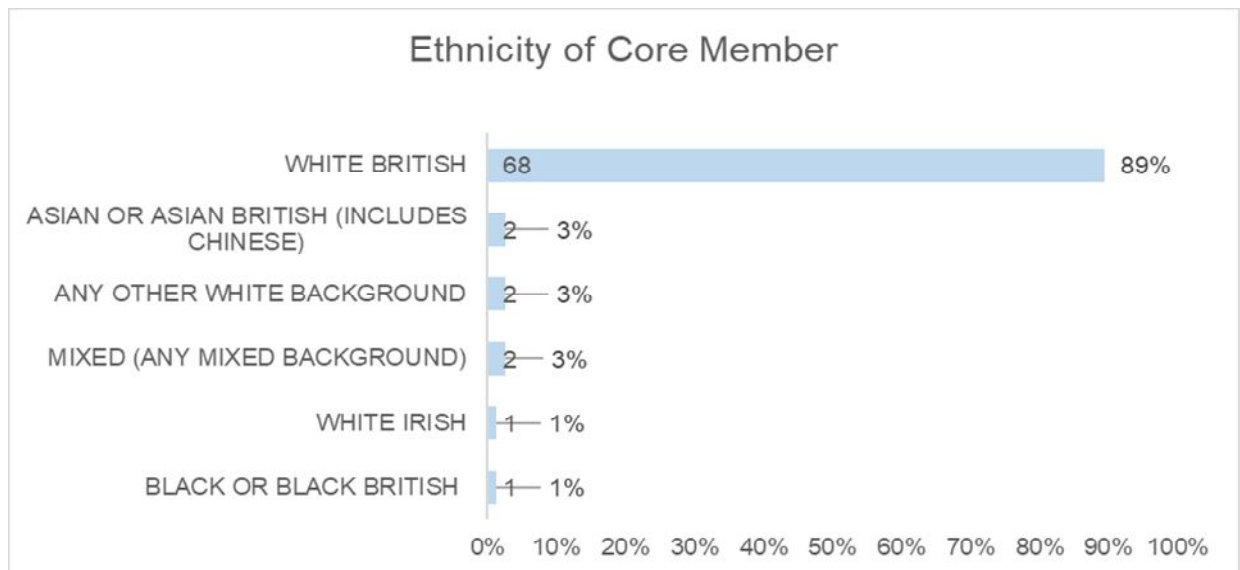


- \* The percentage of males accessing a Circle has remained stable in comparison to the previous year. However, no one in 2023-24 on a Circle identified as female but 2 people identified as 'Other'.

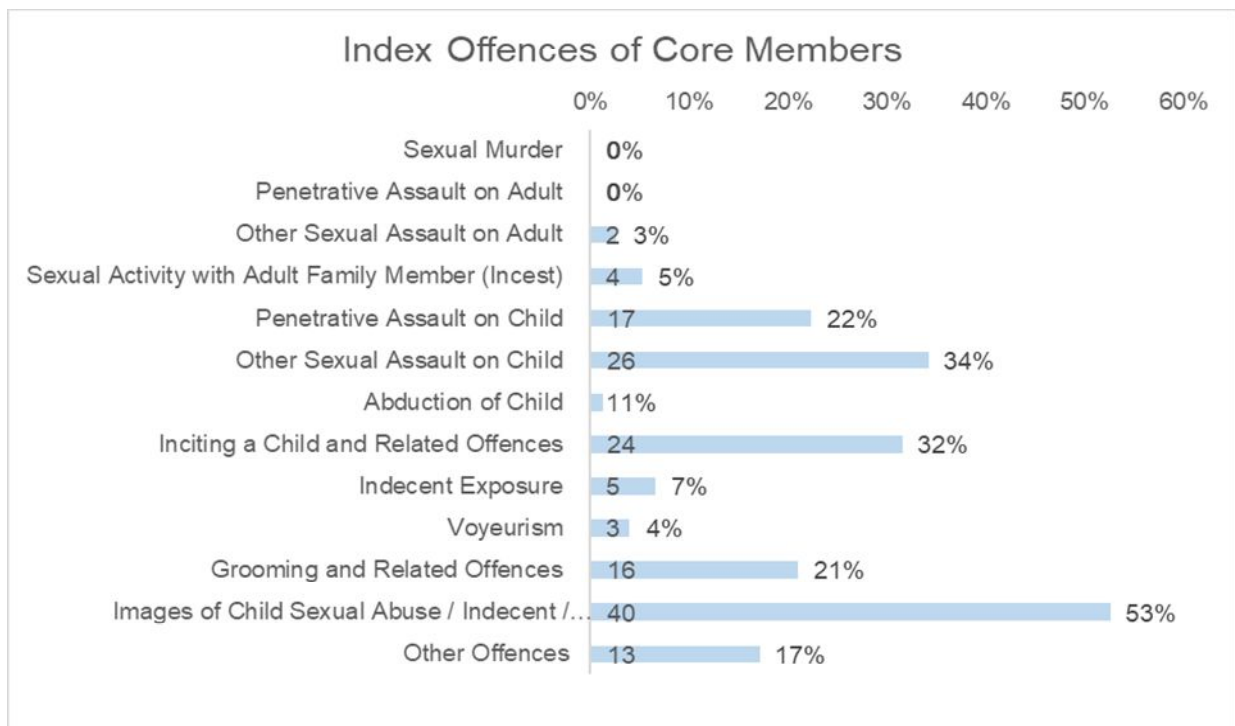
**Circles of Support and Accountability UK**  
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**Circles of Support and Accountability UK**

**OBJECTIVE ONE continued:**



- \* Fewer White British Core Members attended a Circle in 2023-24 than in 2022-23 (89% in comparison to 95%). The percentage of Black or Black British decreased from 5% to 1%.

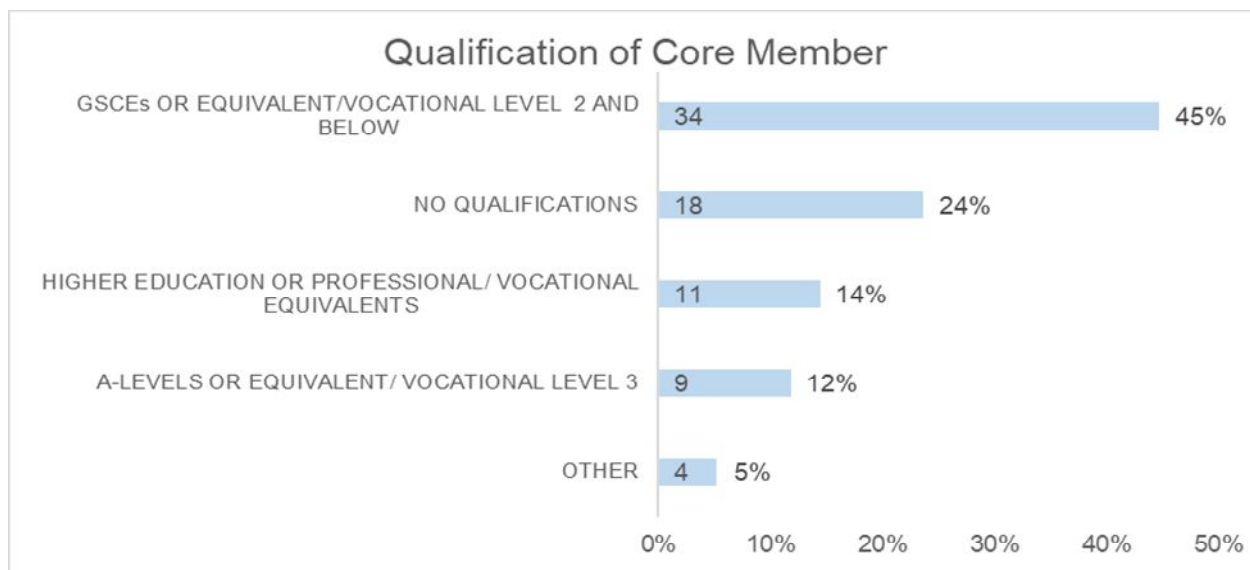


- \* Offences against children and viewing images of child sexual exploitation material made up the vast majority of offences that were committed by Core Members on a Circle. Some Core Members have offences in more than one category. There has been a significant increase in the number of Core Members viewing illegal images (from 39% in 2022-23 to 53% in 2023-24). Grooming and Related Offences also increased significantly from 3% in 2022-23 to 21% in 2023-24). Indecent exposure increased from 0% to 7%. Inciting a Child and Related Offences increased from 15% to 32%.

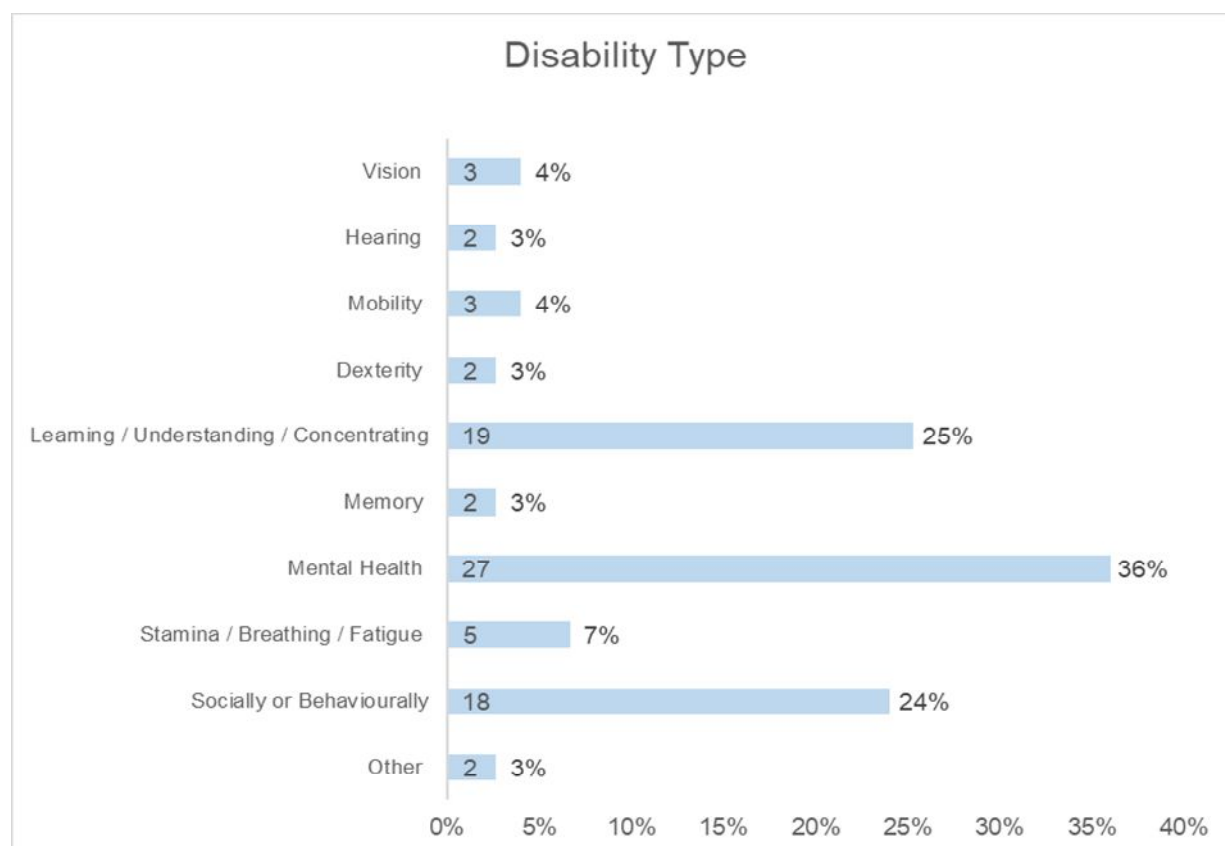
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**for the Year Ended 31 March 2024**

**OBJECTIVE ONE continued:**



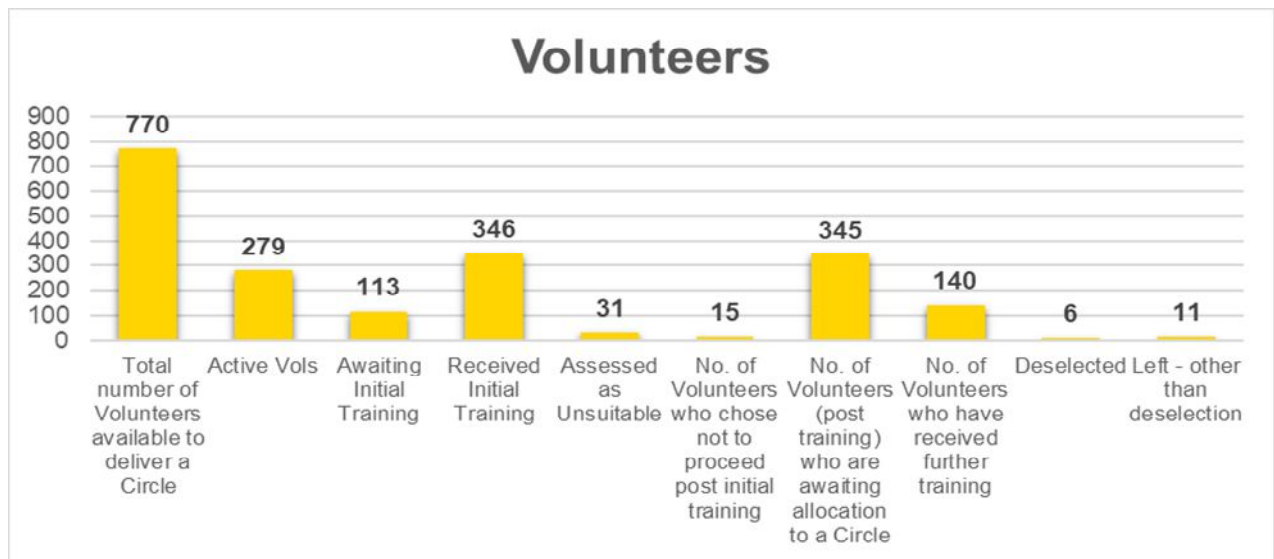
- \* A high percentage of Core Members who accessed a Circle had no educational qualifications (24%), with 45% having GCSEs or equivalent and below. This remained stable in comparison to the year before.



- \* These figures show that a high percentage of Core Members had mental health and learning issues (61%).

**Report of the Trustees**  
**for the Year Ended 31 March 2024**

**OBJECTIVE ONE continued:**



- \* *Initial training is compulsory 16 hours of training that all Circle Volunteers have to undergo before they are able to start delivering Circles. Further/ continuous training is provided by Providers to ensure Volunteers have ongoing professional development and the relevant skills to deliver Circles. Deselected refers to those Volunteers who are deemed not suitable to continue to participate in a Circle.*

**OBJECTIVE 2: Re-launch and promote Circles to key stakeholders and partners**

In the last year, we continued to raise the profile of Circles UK, Circle Providers and Circles to increase public awareness of the impact of sexual abuse and the need to work with perpetrators to prevent further victims.

Liz Hickey, Circles UK's National Quality Manager, together with Profs Derek Perkins and Hannah Merdian from onlinePROTECT presented the pilot findings and evaluation of Circles ReBoot at the NOTA International Conference in Cardiff on 4 May 2023 and also at the PIER/Anglia Ruskin 2023 Tackling Online Harms International Conference on 23 May 2023. On 15 July 2023 the CEO presented at the New Bridge Volunteer conference about how Volunteers deliver Circles, how they are selected, trained and supported and the benefits of using community Volunteers in a highly sensitive area of work. Jude Thomas, Circles UK's National Development Manager and the CEO were invited to do a presentation on Circles to a Probation Insights seminar on 25 July 2023. This formed part of a series of Masterclasses for Probation practitioners. It was a timely event as we used the opportunity to talk about the MoJ Circles contracts and explained to practitioners how Circles work, what information is needed from Providers when they make referrals and the partnership and collaborative approach between Circles Providers and the statutory agencies that underpin Circles provision.

On 23 August 2023 the CEO together with Liz Hickey, were interviewed in a webinar by David Prescott, Director of the Safer Society Foundation about Circles ReBoot. The event had widespread international attendance. The recording is available on Circles UK's website.

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**for the Year Ended 31 March 2024**

**OBJECTIVE TWO continued:**

We continued to build positive relationships with the media. We worked with Libby Brooks from The Guardian in collaboration with Circles South West and Circles South East, which resulted in a comprehensive article on Circles ReBoot, including anonymous interviews with a Core Member and Volunteers who had participated in the Circles ReBoot pilot roll out. We were also approached to write an article for the Independent Monitoring Board, (which monitors conditions in UK prisons and supports prisoners), on Circles and the positive value of volunteering. We were delighted when Sir Terry Waite published an article in Inside Time in January 2024 about the importance of Circles. The article evoked widespread attention and did much to promote the value and philosophy of Circles. The Board and staff at Circles UK were extremely honoured at the positive recognition by Sir Terry.

We also continued our international outreach work (beyond Europe) and welcomed delegations from Albany, New Zealand and the NSW Corrective Services of Australia who were interested in starting Circles provision. As we have worked with a few organisations in Australia over the years, including in NSW, we connected these organisations to enable them to join up their efforts.

We continued to influence and advocate at high level inquiries and commissions. On 6 October 2023, the CEO presented evidence at the Levelling Up Commission: Crime, Justice and Rehabilitation Inquiry Session on the importance of rehabilitative approaches like Circles to address crucial societal issues. On 22 January 2024, the CEO participated in a roundtable event hosted by the Independent Advisory Panel on Deaths in Police Custody. The focus was specifically on people who are arrested for sexual offences because they make up the majority of people who take their own lives after having been in police custody (in 2023, 56 people took their own lives within two days of leaving custody, three quarters of whom, were people who had allegedly committed sexual offences).

Circles UK continued to build on its presence on social media; our X (formerly Twitter) and Facebook followers continued to increase steadily. In 2023-24 we opened an Instagram account to enable us to reach more younger people. Although we are always cautious about how we use social media, these platforms are extremely helpful to promote the work of Circles UK, 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 received calls from highly distressed individuals who were thinking of taking their own lives when their abuse was discovered. In the last year we received a total of 782 enquiries which resulted in about twelve full days of Circles UK staff time, despite us not officially running a Helpline service.

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**for the Year Ended 31 March 2024**

**OBJECTIVE TWO continued:**

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

<b>CATEGORY OF INDIVIDUAL MAKING ENQUIRY</b>	<b>NUMBER</b>
Professional needing information or advice	103
Church Leader	2
Prison Chaplain	1
Potential Volunteer	545
Potential Supporter	1
Person with harmful sexual behaviour who has committed a sexual offence	54
Family / Partner / Friend of someone who has committed a sexual offence	16
Student or Researcher	7
Media	7
Other	46
<b>TOTAL</b>	<b>782</b>

- \* *The vast majority of our enquiries came from Volunteers as a result of the intensive volunteer campaigns that Circles UK ran on behalf of Circles Providers (69%).*

**OBJECTIVE 3: Develop new Circles programmes or ‘products’ which will enable new stakeholders or beneficiaries to come into the Circles ‘market’**

**3.1 Circles ReBoot**

In 2023-24 reports of online sexual abuse continued to show alarming escalation in the volume and scale of this form of abuse. The numbers of children that are being harmed seems to have taken on epidemic proportions. In order to respond to this growing need, Circles UK developed a new Circles programme, Circles ReBoot, in 2020-2021 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.

Circles ReBoot was piloted between 2021 and 2023 (the process took longer than expected due to disruptions caused by COVID-19). The final evaluation report of the pilot roll out was published in September 2023.

More information on the pilot evaluation findings is provided later in this report under Objective 7.

In January 2024, post pilot Circles ReBoot commenced. The two Providers who participated in the pilot roll out and evaluation are continuing to deliver Circles ReBoot (Circles South West and Circles South East). Two other Providers were trained by Circles UK to deliver Circles ReBoot (Humbercare and the Safer Living Foundation).

**OBJECTIVE THREE continued:**

**3.2 Faith Circles**

We continued our work with the Catholic Church. We were hosted by the Catholic Safeguarding Standards Agency at the Catholic National Safeguarding Coordinator's Forum in April 2023, where we discussed the Faith Circles pilot project. Jude Thomas, Circles UK's National Development Manager, and the CEO, Riana Taylor also facilitated two training workshops at the Religious Life Safeguarding Service (RLSS) Annual Conference in Milton Keynes in March 2024. The conference was attended by over 200 Religious Life representatives and was a great opportunity to engage with members of the Catholic Church, increasing our own understanding of the safeguarding issues currently facing the Church.

It is positive that the Northamptonshire Diocese has agreed to work with Circles UK and the Circle Provider Circles South East to progress the first Faith Circle pilots. Circles UK's National Development Manager, Jude Thomas, wrote the training materials in collaboration with Circles South East. Even though the methodology is largely the same for a Faith Circle as for a 'traditional' Circle, the additional element of faith necessitated a slightly different focus in the Volunteer training (both the Core Member and the Volunteers will have a faith, although not necessarily a Catholic faith). To ensure consistency in the pilot Faith Circles, it has been agreed that the Core Members and Volunteers will all share a Christian faith, but it is the hope that future Faith Circles may involve other faiths. The pilot Faith Circles (and the evaluation) are due to commence in 2024-25.

**3.3 Circles in Europe**

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

- The CirclesEurope Board (chaired by the Circles UK CEO) arranged the annual CirclesEurope mini conference which took place on 4 April 2023. The conference was attended by 70 representatives from eleven countries. Presentations focused on online sexual abuse and included: Circles ReBoot by Circles UK and Young People, Risk, Social Media and Dating Apps: Methodological innovations for the study of violence and sexual violence online - Findings from 4 studies in Spain by Dr Jorge Ramiro Pérez Suárez and his colleagues from the European University of Madrid. This was followed by an open-ended discussion session for Circles Volunteers from various countries which enabled them to share good practice and find out how Circles provision is affected in different jurisdictions. This followed on from 2022 when we first facilitated contact between Volunteers. This was very positively received with requests to continue this practice.
- The CirclesEurope Board had a face to face Away Day on 2 August 2023 in Amsterdam. Coming together in this way from the various countries enabled the Board to address capacity issues, do succession planning and plan for the next period.
- The membership of CirclesEurope continued to grow. In 2023, nine European countries and eleven Circle Provider organisations were full members of the Association.
- Norway joined the CirclesEurope Association in 2023. Two Coordinators from Circles Norway (Probation Officers in Norway) visited the Circles Provider in the Netherlands to get information on how Circles are run in the Netherlands. They also joined a Volunteer training event of Circles South West, to exchange ideas and share good practice. They followed up the Volunteer weekend with meetings with the Circles South West Volunteer Coordinator.

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**for the Year Ended 31 March 2024**

**OBJECTIVE THREE continued:**

- Sweden has also been working towards setting up Circles and becoming a member of CirclesEurope. In February 2024, Circles Netherlands provided training for Sweden to enable them to commence their Circles service and they became a member of CirclesEurope. The Swedish model is similar to how Circles are run in both Latvia and Norway (from the Correctional Services Department).

**OBJECTIVE 4: Fulfil Circles UK's core leadership role and function towards the Circles Provider network**

Circles UK's main focus in 2023-24 was to provide significant additional support to existing and new Circles Providers as they started the mobilisation and implementation of the MoJ Circles contracts. The challenges of these contracts have been alluded to in the introductory section of this Report. Circles UK set up regular online meetings with the Provider network and reported back to the MoJ the common issues that all Circles Providers were experiencing. Similarly, Providers raised the issues with their commissioning and contract managers at local level. This coordinated approach worked well and resulted in the MoJ making some early adjustments. However, some substantial issues remained at the end of the 2023-24 financial year which continue to need addressing.

The MoJ contracts allowed new Providers three months to meet the membership requirements of Circles UK, which was going to be a tough challenge (especially as they had to mobilise the MoJ contracts at the same time). To assist, Circles UK created a large number of model templates and documents to assist (especially) new Providers. Circles UK also refreshed a number of its core materials such as the Volunteer Training Guidance to ensure that they were fit for purpose. A Circles UK manager was assigned to each new Provider to enable regular and focused support. We obtained funding which was used to offer a mentoring arrangement for the Coordinators of the new Providers, by existing experienced Circles Providers (Circles South West and Circles South East). This seems to have worked well as it enabled new Coordinators to meet regularly with experienced Coordinators whilst they were setting up their Circles provision. It is positive that all the new Providers were approved by the Circles UK Board for Circles UK membership by December 2023.

Two-day face to face induction training for Coordinators took place at Reading in June 2023. Thirteen new Coordinators from across England and Wales attended. The wide disparity in the knowledge and experience in Circles provision was a significant factor; whilst some were working as Coordinators, others were managers, and several delegates had just been recruited and had not yet started in post. However, they were an engaged and committed group and feedback about the training content and delivery was very positive. A further two-day face to face Induction training event for Coordinators took place at Reading in August 2023 where five new Coordinators from across England and Wales attended.

Due to the crucial need to recruit high volumes of Circles Volunteers (and in the current sector-wide shortage of Volunteers), Circles UK led a national Volunteer recruitment campaign for Providers. We targeted publications that represent communities that we have not traditionally targeted such as the Afro Caribbean and Asian communities (through The Voice and Eastern Eye and sister publications).

The campaign ran for a few weeks in May and June 2023 and was again resumed in early September 2023. The third campaign was started in February 2024. The three campaigns resulted in a high number of enquiries from prospective Volunteers. It was positive that we managed to negotiate reduced rates with an employment agency to advertise and we are also grateful to The Guardian for offering one year of free advertising for Volunteers for both Circles UK and Providers.

**OBJECTIVE FOUR continued:**

The annual residential event for Coordinators facilitated by Circles UK was held in October 2023 at Conference Aston, Birmingham. Prof Derek Perkins provided the keynote address on the latest thinking, trends and research in the field of sexual harm and what recent research tells us about the most effective ways of working with perpetrators. Chris Wilson from Circles South East facilitated a session on research findings into the restorative nature of Circles focusing on the Survivor Volunteer. Both these presentations were thought provoking and evoked interesting discussions. Circles UK also provided key information that Coordinators need to deliver Circles successfully including a Coordinators 'Survival Kit' which included a focus on self-care and self-management.

Three Provider Compliance Reviews took place in 2023-24, for Circles South West, Humbercare and Circles South East. All three organisations demonstrated areas of good practice and achieved final scores that were significantly over the required threshold to maintain Circles UK membership (80%). The Circles UK reviewers made the following comments which demonstrated the high quality of the Circles practice of the three Providers:

**Circles South West (CSW):** 'A high score was achieved. This is excellent, especially within the context of having had to mobilise your MoJ Circles contract at the same time that the Review took place. Your Review clearly shows that since your last Review in 2021, CSW managed to maintain high standards of provision. I was particularly struck by the following comment by a Core Member of how his Circle had benefitted him:

*"I received praise and people said good things about me. They do hold me accountable as I struggle with work stress; once I went and bought a bottle - I was thinking of drinking it, but thought what would the group think? Would I disappoint them? Would I let them down? I did not drink and when I told this afterwards, they all said well done. (Core Member) (This Core Member's alcohol use was associated with his offending and he has not used alcohol for seven months.)*

**Humbercare:** 'A high score was achieved. This is excellent, especially within the context of having been tied up with the delivery issues of the MoJ Circles contract at the same time that the Review took place. Your Review clearly shows that since your Consolidation Review, you have managed to maintain high standards of provision. I was particularly struck by the following comment by a Core Member of how his Circle had benefitted him:

*"It gets me out doing different things – even if I feel like I don't want to. Always feels good afterwards and I'm glad I've done it."*

Circles South East (CSE): 'A high score was achieved. This is excellent, especially as the Review took place within the context of all the MoJ contract pressures that you and your staff have been under. Your excellent performance is truly remarkable. I was particularly struck by the excellent relationships between CSE and key partners and outer Circle members which is demonstrated by the following comment:

*"All outer Circle members (Police and Probation) interviewed commented positively on the role that the Circle plays in supporting risk management of Core Members; XX1 commented that the Core Member sometimes shares information in the Circle that he hasn't told her, so she is then able to follow up on this. XX2 commented that she felt Circles "adds a supportive factor [and] doesn't try and take over any risk management processes in place and that [the Circle] really does help in terms of managing the person's risk."*

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

**Report of the Trustees**  
**for the Year Ended 31 March 2024**

**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. As mentioned in the introduction, we ended the 2023-24 financial year on a surplus of £36,439. It has also been mentioned in the introduction that Circles UK has lost long standing funders. This risk is continuing, and it will therefore remain important to continue to keep healthy reserves and to closely monitor and prioritise income generation in the next period.

Maintaining positive relationships with existing funders and donors remained a key priority and we remain grateful for their support. The emphasis on the MoJ national commissioning of Circles, developing new Circles programmes to ensure we can meet the needs of all forms of sexual abuse such as Circles ReBoot and Faith Circles will remain key priorities. 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:

- A report which details grant income as well as a report which details the 'shut down' costs in the unfortunate event of Circles UK having to cease its operations, go to the Finance Committee at least once a year to enable the Committee to monitor income and success in funding applications.
- A staffing and financial benefits review was conducted, led by a Trustee. This resulted in a recommendation to the Board.
- The Treasurer resigned from Circles UK's Board (James Wilson) after completion of his six-year term and a new Treasurer was appointed (Christiane Glennie). She attended specialised training and coaching to equip her for the role.
- Financial risks remain and there is no room for complacency as both Circles UK and Circles Providers continue to face financial and sustainability risks. Despite very positive publicity and recognition of the value of Circles, it remains difficult to attract funding for work with perpetrators of sexual abuse. The voluntary sector as a whole has seen a reduction in funding, both in government grants and from charitable sources and with ever increasing competition for funding, our work has remained hard to fund when compared with those charities that present virtually no reputational risk to funders.

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

Four Board meetings took place in 2023/24, a mixture of face to face and online meetings. The Annual General Meeting took place online in December 2023.

Three Trustees resigned in 2023, and two new ones joined Circles UK's Board, including the Treasurer, as mentioned in Objective 5 above. All new Trustees received an induction. Two staff members who jointly held the post of National Quality Manager (Liz Hickey and Dawn Taylor) left Circles UK's employment and were replaced by a new (full time) staff member (Claire Ashley) who took up the role in January 2024. She joined whilst the other two National Quality Managers were still in post, enabling her to shadow their work and receive a thorough induction.

**Circles of Support and Accountability UK**  
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**Report of the Trustees**  
**for the Year Ended 31 March 2024**

**OBJECTIVE SIX continued:**

The Trustees held a face to face Away Day in February 2024 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. 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.

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.

A Safeguarding report is considered by the Board at every Board meeting. There is a designated Trustee who leads on safeguarding for the Board. Circles UK's Equality, Diversity and Inclusion Policy was reviewed, and a revised policy was approved by the Trustees in December 2023. Data Protection legal advice was obtained to inform Circles UK's processing of Core Member data. This resulted in a revision of Circles UK's Data Sharing Agreement with Circles Providers, which was issued to all Providers in November 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 and Circles Provider representatives. In 2023-24, the Committee worked with Circles UK on the following research projects:

**7.1 Circles ReBoot Pilot Evaluation**

The Circles ReBoot pilot and evaluation was referred to in Objective 3 above. The final evaluation report of 12 pilot Circles was published in September 2023 and was presented to the Research and Evaluation Committee and the Circles UK Board for approval in November and December 2023 respectively. The findings were overall positive and confirmed that Circles ReBoot was effective in addressing online sexual abuse; there was no reason why the programme could not be continued with. The following is a summary of the specific findings and recommendations:

- All the Core Members who were interviewed agreed that their experience of Circles ReBoot had been positive, enjoyable, and purposeful.

*It did drag me out of a hole really because I felt very hopeless and [ReBoot] wanted me to look at goals, small goals, in a kind of manageable way, to feel better about myself and to feel like I can still, well live my life and move forward.*

*I was in a reactive mode, very fearful of everything, just fearful of life in general and any disappointment [or] catastrophises, so the goal setting and the regularity of going each week and building on what skills I did achieve, just life management skills, just little goals like going to the gym etc etc, yeah, I found that very useful.*

**Report of the Trustees**  
**for the Year Ended 31 March 2024**

**OBJECTIVE SEVEN continued:**

The following are examples of the positive impact of Circles ReBoot as reported by the Core Member or those observing or coming in contact with the Core Member:

- Core Members becoming more self-aware, reflective and showing an increase in confidence.

*The last thing I was expecting to get out of it was confidence, which is something I haven't had my whole life and I'm actually really confident after this whole course.*

*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 for a couple of years, say it's like going out to a nightclub on a Saturday night and just going out and doing something socially which I've done since start[ing] the Circle which is really good and just showing you that confidence that I'm willing to go out there and look for the; look for it and experience it because a lot of people when they're depressed, it's almost you expect it to come towards you, but no, you've got to go out and get it and I'm getting that confidence back.*

- The Core Member becoming more convivial as observed by Volunteers, Coordinators and a Probation Officer:

*When we did the review, we did the review at five weeks and his Probation Officer came along to that 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, I think that's probably the easiest way I can describe it, it was the awkwardness possibly.*

- Core Members seeking positive opportunities as a result of Circles ReBoot.

*I think I've got some tasks from the course that I've ... to move on with, and also a suggestion of joining a club which I'm hoping to do within about the next month ... I learnt from the course, and we agreed outstanding actions and things to try even though the course has finished.*

*He was going out more, he was actively looking for employment even if it was voluntary.*

- The importance of the Core Member's relationships with Volunteers.

*I think it went absolutely brilliant. I could be slightly biased because of how it affected me but the way [the Volunteers] earned my trust and I was able to be so open and speak to them about pretty much anything in my life, literally almost anything. The way they treated me and to getting the whole thing, I could see it wasn't fake at all, and just the way they treated me, it was perfect, it just brought me into that situation, and I completely trusted them like I do my own family.*

- There was positive feedback on the Circles ReBoot programme content, particularly the modules on identifying strengths, goal setting, understanding different points of view, and mindfulness were identified as being particular strengths of the programme. Below are examples of how these sessions were perceived.

*Identifying strengths: I think reviewing the strengths and weaknesses was a good session because ... the discussion with the team etc, trying to identify things that I wouldn't consider a strength, [but] they did [identify strengths], so I got positive feedback from that.*

**Report of the Trustees**  
**for the Year Ended 31 March 2024**

**OBJECTIVE SEVEN continued:**

*Goal setting: I've still got them in a folder which I'm keeping, and I look over [from] time to time. They're always good to look at and it's always good to have a goal and a time[frame] which is something I've never done before and so it's something I've brought into my life, so it's helping out quite a bit.*

- Volunteers and Coordinators reported that Circles ReBoot and the material also increased their own skills.

*I learnt a lot from [the other Volunteers] about how to position questions and [just] learning all the time, just watching and observing, so that was useful and helped me a bit in something that was completely new to me.*

*For me it did, because I mean I'm an unusual one in Circles because they are predominantly ex-Probation or Social Workers and because I'm ex-Police ... I've always had a lot of experience either dealing with them as offenders or managing them or dealing with them at point of arrest, so I've seen all sorts, but I think it gave me a much better insight into more of the psychology of it all.*

- Coordinators and Volunteers felt the impact from Circles ReBoot could last. One Volunteer felt the comfort and support from the Volunteers would have a lasting effect.

*I think the Circle more broadly in terms of like sitting in a room with four strangers, I think that stuff would definitely have some lasting [effect] ... I can't imagine he'll forget what it feels like to be able to feel comfortable in that sense, [be]cause initially he felt like we wouldn't be interested in anything he did and said and that by the end he knew that we were and so that could be a long term thing, changing his belief about sitting in a room with a bunch of strangers who are actually interested in speaking to him.*

- The Core Members were asked if they experienced any negative impacts as a result of being involved with Circles ReBoot. All that were interviewed acknowledged their experience as only having positive impacts.

*Only positive things have come out of it.*

The evaluation recommended that specific issues be addressed such as that most Volunteers felt that the training did not sufficiently prepare them for Circles ReBoot (this was mostly due to the different methodology used in comparison to traditional Circles as well as the time that elapsed between training and starting a Circles ReBoot).

The specific issues that were identified were addressed in consultation with the pilot Circle Coordinators and Profs Derek Perkins and Hannah Merdian from onlinePROTECT who conducted the evaluation. As a result, the following changes were made to the Circles ReBoot methodology:

- There is more emphasis in early sessions on the Circle getting to know each other and establishing a relationship of trust.
- Two extra (optional) sessions were introduced. These sessions can be used flexibly according to what seems best for the Core Member. (Building relationships, preparing to end the Circle, having time out from the material).
- Some modules were adjusted, and more guidance notes were added.
- The training guidance was adjusted.
- Volunteers were given more flexibility in how to approach each session and to adjust the content to better meet the Core Member's needs.
- There is more explanation to Volunteers and Core Members about how offending behaviour would be addressed within the Circle.

**OBJECTIVE SEVEN continued:**

- Work was completed to refine the suitability criteria to allow slightly riskier and more complex individuals to complete the Circle alongside simplifying the assessment process to ensure both these processes are fully coherent with Circle delivery.
- A Quality Assurance framework has been put in place to ensure Circles ReBoot continues to be delivered consistently and according to the best practice identified in the evaluation.

**7.2 MOJ Datalab Circles Reconviction Study**

Circles UK also worked with the MoJ Datalab on a reconviction analysis of Circles. There was ongoing communication with the MoJ and the Datalab to ensure that the research design was appropriate for Circles. This is an ongoing piece of work which is expected to be completed in 2024/2025.

**7.3 Approving PhD Proposals that involve Circles Research**

In 2023-24, two proposals from PhD students were considered and approved, one focusing on people who access CSEM and one looking at the barriers that people face to reintegrate into society after a conviction for a sexual offence.

**Report of the Trustees**  
**for the Year Ended 31 March 2024**

**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**

Nigel Barnes - Trustee  
8 November 2024

**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 2024.

**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

8 November 2024

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

**Statement of Financial Activities**  
**for the Year Ended 31 March 2024**

		2024			2023
		Unrestricted funds	Restricted funds	Total Funds	Total Funds
	Note	£	£	£	£
<b>INCOMING RESOURCES</b>					
<b>Incoming resources from generated funds</b>					
Voluntary income	2	326,638	100,000	426,638	460,662
Investment income	3	10,375	-	10,375	1,679
<b>Total Incoming Resources</b>		<b>337,013</b>	<b>100,000</b>	<b>437,013</b>	<b>462,341</b>
<b>RESOURCES EXPENDED</b>					
<b>Cost of generating funds</b>					
Fundraising trading: cost of goods sold					
		73,396	-	73,396	16,819
Governance costs		2,557	-	2,557	2,608
Other resources expended	4	274,368	50,253	324,621	289,449
<b>Total Resources Expended</b>		<b>350,321</b>	<b>50,253</b>	<b>400,574</b>	<b>308,876</b>
<b>NET INCOMING RESOURCES</b>					
		(13,308)	49,747	36,439	153,465
<b>Total funds brought forward</b>		<b>535,730</b>	<b>-</b>	<b>535,730</b>	<b>382,264</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>					
		<b>522,422</b>	<b>49,747</b>	<b>572,169</b>	<b>535,730</b>

**The notes form part of these financial statements**

**Balance Sheet**  
**At 31 March 2024**

	Note	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	8	6,209	-	6,209	8,290
<b>CURRENT ASSETS</b>					
Debtors	9	19,772	-	19,772	29,533
Cash at bank and in hand		519,297	49,747	569,044	533,191
		<u>539,069</u>	<u>49,747</u>	<u>588,816</u>	<u>562,724</u>
<b>CREDITORS</b>					
Amounts falling due within one year	10	(22,856)	-	(22,856)	(35,284)
<b>NET CURRENT ASSETS</b>		<u>516,213</u>	<u>49,747</u>	<u>565,960</u>	<u>527,440</u>
<b>NET ASSETS</b>		<u>522,422</u>	<u>49,747</u>	<u>572,169</u>	<u>535,730</u>
<b>FUNDS</b>	11				
Unrestricted funds				522,422	535,730
Restricted funds				49,747	-
				<u>572,169</u>	<u>535,730</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2024.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 March 2024 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 8 November 2024 and were signed on its behalf by:

Nigel Barnes - 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 2024**

	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
<b>Cash flow from operating activities</b>				
Net income per SOFA	(13,308)	49,747	36,439	153,465
Less: Investment income	(10,375)	-	(10,375)	(1,679)
Add back depreciation	3,346	-	3,346	1,540
Decrease/(increase) in debtors	9,761	-	9,761	(6,769)
Increase in creditors	(12,428)	-	(12,428)	(48,506)
	<u>(23,004)</u>	<u>49,747</u>	<u>26,743</u>	<u>98,051</u>
<b>Cash flows from investing activities</b>				
Capital expenditure	(1,265)	-	(1,265)	(7,570)
Investment income	10,375	-	10,375	1,679
	<u>9,110</u>	<u>-</u>	<u>9,110</u>	<u>(5,891)</u>
<b>Net increase/(decrease) in cash:</b>	(13,894)	49,747	35,853	92,160
Total cash as at 1 April 2023	<u>533,191</u>	<u>-</u>	<u>533,191</u>	<u>441,030</u>
<b>Total cash as at 31 March 2024</b>	<u><u>519,297</u></u>	<u><u>49,747</u></u>	<u><u>569,044</u></u>	<u><u>533,191</u></u>

**The notes form part of these financial statements**

**Notes to the Financial Statements**  
**for the Year Ended 31 March 2024**

**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 2024**

For the Year Ended 31 March 2024					2024	2023
					£	£
<b>2. VOLUNTARY INCOME</b>						
Gift aid donations					5,228	4,388
Donations					3,422	2,922
Grants					394,182	420,503
Subscriptions					2,236	2,300
Sales income					21,570	30,549
					<u>426,638</u>	<u>460,662</u>
Grants received, included in the above, are as follows:						
Grants to restricted funds (see note 11)					100,000	122,100
Other grants					294,182	298,403
Total grants					<u>394,182</u>	<u>420,503</u>
<b>3. INVESTMENT INCOME</b>						
Deposit account interest					<u>10,375</u>	<u>1,679</u>
<b>4. SUPPORT COSTS</b>						
	Management	Finance	Other	Totals		
	£	£	£	£		
Other resources expended	<u>321,185</u>	<u>90</u>	<u>3,346</u>	<u>324,621</u>		
<b>5. NET INCOMING RESOURCES</b>						
					2024	2023
					£	£
Net resources are stated after charging:						
Depreciation - owned assets					<u>3,346</u>	<u>1,540</u>
<b>6. TRUSTEES' REMUNERATION AND BENEFITS</b>						
There were no trustees' remuneration or other benefits for the year ended 31 March 2024 (2023 - nil).						
<b>Trustees' expenses</b>						
Trustees' expenses reimbursed during the year ended 31 March 2024 amounted to £2,019 (2023 - £1,866).						
					2024	2023
					£	£
<b>7. STAFF COSTS</b>						
Wages and salaries					206,991	187,264
Social security costs					15,824	14,433
Other pension costs					15,570	14,353
					<u>238,385</u>	<u>216,050</u>

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

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2024**

		Plant and machinery etc £
<b>8. TANGIBLE FIXED ASSETS</b>		
<b>COST</b>		
At 1 April 2023		31,001
Additions		1,265
At 31 March 2024		<u>32,266</u>
<b>DEPRECIATION</b>		
At 1 April 2023		22,711
Charge for year		3,346
At 31 March 2024		<u>26,057</u>
<b>NET BOOK VALUE</b>		
At 31 March 2024		<u>6,209</u>
At 31 March 2023		<u>8,290</u>
		2024      2023
		£            £
<b>9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>		
Debtors	11,960	23,310
Prepayments	7,812	6,223
	<u>19,772</u>	<u>29,533</u>
<b>10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>		
Trade creditors	11,259	11,032
Pensions	3,786	2,776
PAYE and NI	5,839	4,592
Deferred income	-	14,912
Accrued expenses	1,254	1,254
Other creditors	718	718
	<u>22,856</u>	<u>35,284</u>

**Circles of Support and Accountability UK**  
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**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2024**

**11. MOVEMENT IN FUNDS**

	At 1 April 2023 £	Incoming resources £	Resources expended £	At 31 March 2024 £
<b>Restricted Funds</b>				
National Philanthropic Trust	-	100,000	50,253	49,747
<b>Total Restricted Funds</b>	-	100,000	50,253	49,747
 <b>Unrestricted funds</b>	 535,730	 337,013	 350,321	 522,422
 <b>TOTAL FUNDS</b>	 <u>535,730</u>	 <u>437,013</u>	 <u>400,574</u>	 <u>572,169</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**  
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**Detailed Statement of Financial Activities**  
**for the Year Ended 31 March 2024**

	2024 £	2023 £
<b>INCOMING RESOURCES</b>		
<b>Voluntary income</b>		
Gift aid donations	5,228	4,388
Donations	3,422	2,922
Grants	394,182	420,503
Subscriptions	2,236	2,300
Sales income and commission received	21,570	30,549
	<u>426,638</u>	<u>460,662</u>
<b>Investment income</b>		
Deposit account interest	10,375	1,679
<b>TOTAL INCOMING RESOURCES</b>	<u><u>437,013</u></u>	<u><u>462,341</u></u>
<b>RESOURCES EXPENDED</b>		
<b>Fundraising trading: cost of goods and other costs</b>		
Purchases	73,396	16,819
<b>Governance costs</b>		
Accountancy	2,557	2,608
<b>Support costs</b>		
<b>Management</b>		
Wages	206,991	187,264
Social security	15,824	14,433
Pensions	15,570	14,353
Insurance	2,790	2,326
Light and heat	2,117	1,138
Telephone	2,002	1,843
Postage and stationery	437	191
Rent and services	20,590	20,327
Consultancy fees	5,430	3,870
Legal and professional fees	9,426	7,374
Life assurance	2,663	3,128
Travel and subsistence	10,275	8,009
Books and periodicals	524	9
Carried forward	<u>294,639</u>	<u>264,265</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 2024**

	2024 £	2023 £
<b>Management</b>		
Brought forward	294,639	264,265
Equipment maintenance	-	34
Computer consumables	8,328	8,219
Office expenses	659	4,742
Meeting costs	4,614	3,126
Subscriptions	1,162	1,247
Staff welfare and training	1,013	725
Training Costs	7,094	1,604
Repairs & renewals	211	692
Cleaning	3,465	3,173
	<u>321,185</u>	<u>287,827</u>
<b>Finance</b>		
Bank charges	90	82
<b>Other</b>		
Depreciation	3,346	1,540
<b>TOTAL RESOURCES EXPENDED</b>	<u><u>400,574</u></u>	<u><u>308,876</u></u>
<b>NET INCOME</b>	<u><u>36,439</u></u>	<u><u>153,465</u></u>

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