

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 2025
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 2025

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Report of the Trustees
for the Year Ended 31 March 2025

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 2025. 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 Chair (appointed September 2024)
Ms J Carroll
Ms C Glennie Treasurer
Dr R Milner
Ms P Mullan (appointed January 2025)
Ms A Odedra
Dr C Pike Chair (resigned August 2024)

CEO/Company Secretary
Ms R Taylor

Independent Examiner
Simon Porter FCA
120 Woodcote Road
Caversham
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Circles of Support and Accountability UK
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Report of the Trustees
for the Year Ended 31 March 2025

PURPOSE, OVERVIEW AND OPERATING MODEL

Established in 2008, Circles UK leads the coordination and development of Circles of Support and Accountability across England and Wales. As the owner of the Circles brand and its Intellectual Property, Circles UK sets and upholds national standards through a robust Code of Practice and biennial audits of approved service Providers.

Each Circle comprises a small group of trained community volunteers who support a person with a conviction for a sexual offence or someone who has engaged in harmful sexual behaviour, referred to as the Core Member. Circles are designed to reduce risk by promoting social reintegration, accountability, and personal growth. Volunteers provide structured support around housing, social skills, and engagement in constructive activities while helping the Core Member recognise and manage behavioural triggers.

Circles are tailored to the individual and closely supervised by professional Coordinators. Where increased risk is identified, Circles collaborate with external agencies, including the Police and Probation, to ensure swift protective action.

This year, Circles UK marked a major milestone: more than 1,470 Circles completed since inception. Independent evaluations consistently show that Circles reduce reoffending and significantly improve the emotional wellbeing and stability of Core Members.

In addition to its national coordination efforts, Circles UK has continued to strengthen its international presence. The organisation met with representatives from Scotland, Northern Ireland, and New Zealand, who expressed interest in establishing Circles within their own country contexts. Our CEO currently serves as Chair of the CirclesEurope Association Board, further affirming our global leadership in reducing sexual harm.

As we reflect on another year of impact, Circles UK remains committed to safeguarding communities by fostering accountability, reducing stigma, and preventing further harm.

Vision, Mission and Values

In 2024/25, the Trustees and staff reviewed Circles UK's Values, Vision and Mission and revised these to be more descriptive of Circles UK's current position and strategic focus.

The Vision changed from 'No more Victims' to 'No more Victims of Sexual Abuse'.

The Mission statement was made clearer to better reflect Circles UK's role as follows:

To achieve our vision, we will:

- Ensure that Circles are provided across England and Wales, enabling the maximum number of perpetrators of sexual abuse to have the opportunity to benefit from a Circle.
- Support local Circles Providers to deliver Circles effectively as a powerful community-based approach to reducing sexual abuse and keeping communities safe.
- Quality assure the delivery of local Circles provision to ensure that they operate safely and to high standards.
- Continue to support and develop the evidence base of Circles to demonstrate their positive impact in reducing reoffending.

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PURPOSE, OVERVIEW AND OPERATING MODEL continued

The newly adopted Values reflect the organisation's evolving mission and are as follows:

- **We have Commitment and Hope** – We believe sexual abuse is serious, unacceptable and preventable and are dedicated to working in a way that fosters hope and supports these beliefs.
- **We have Respect** – We are committed to equity, diversity and inclusion. We value and show respect to everyone we interact with.
- **We are Reflective** – We value constructive feedback and open challenges, both within our team and in our collaborations with others.
- **We are Open and Transparent** – We openly discuss and challenge sexual harm, respecting the survivor's experience, and our work with perpetrators seeks to raise awareness and advocate for change.
- **We are Responsive** – We understand that trends in sexual abuse evolve, and our work must adapt to emerging forms of abuse, the latest research, and best practices in the field.
- **We have Integrity** – We uphold ethics and professionalism and base our work on research evidence.
- **We are Relational** – We collaborate with our beneficiaries, partners and stakeholders, believing that working together strengthens us and helps us achieve more.

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 undertake an induction programme to ensure they are equipped with a thorough understanding of the organisation's mission, policies, and priorities. Induction briefings include key organisational information and outline the responsibilities and expectations of their role.

To support Trustees in fulfilling their duties, the charity allocates a dedicated development budget, which includes access to relevant training and professional development opportunities. Trustees receive updates on new Charity Commission guidance, and tailored training is arranged as needed.

Trustee recruitment combines open advertising with targeted outreach, reflecting the specialist and sensitive nature of our work. The aim is to maintain a skills-based Board that reflects the diverse needs of the organisation. Recruitment practices and Board composition are reviewed annually.

All Trustees must confirm their eligibility, complete a DBS check, and submit annual declarations of interest. Conflicts of interest are revisited at each Board meeting to ensure full transparency.

During 2024/25, the Chair of the Board of Trustees stepped down, and an existing Trustee assumed the position. As of 31 March 2025, seven Trustees were serving on the Circles UK Board.

Organisation and Membership

Circles UK maintains a strong network of service Providers through its Full Membership scheme, which includes all organisations across England and Wales that have formally committed to delivering Circles in line with the national Code of Practice. Full Members must meet strict eligibility requirements and demonstrate sustained compliance through biennial audits, ensuring the highest standards of quality and safety in Circle delivery.

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STRUCTURE, GOVERNANCE AND MANAGEMENT (continued)

Membership entitles Providers to a range of benefits, including access to the Circles UK trademarked brand and materials, media guidance, training and support, and participation in governance activities as outlined in the organisation's Memorandum and Articles of Association. Providers are actively engaged through regular meetings, working groups, briefings, and informal liaison - fostering a collaborative and accountable community of practice.

Circles UK also offers Associate Membership to organisations outside England and Wales or those providing adapted versions of the Circles model. While these members benefit from support and brand affiliation, they do not participate in governance.

As of 31 March 2025, Circles UK included six Full Member Providers delivering Circles throughout England and Wales, and two Associate Members based in Ireland and Scotland.

Governance and Risk Management

The Board of Trustees retains overall responsibility for Circles UK's strategic direction, governance, and compliance with financial and legal obligations. Key decisions are made during quarterly Board meetings, which are attended by the CEO, senior members of the operational team, and the Business/Office Manager, who supports the CEO in her role as Company Secretary. Day-to-day operations are delegated to the CEO on behalf of the Board.

Trustees also contribute through sub-committees and working groups focused on finance, income generation, sustainability and organisational risk. These groups conduct in-depth reviews and refer their recommendations back to the full Board for decision-making.

Strategic priorities are reviewed annually during the Trustees Away Day, chaired by the Board Chair. These priorities are documented in a two-year Strategic Plan and operationalised through an annual Business Plan, Budget, and Risk Register. These documents are regularly reviewed to ensure Circles UK remains responsive, accountable, and aligned with its mission.

The Finance Sub-Committee, chaired by the Treasurer, meets quarterly to oversee the charity's financial performance. It now incorporates the Audit and Risk function, enhancing the Board's oversight of organisational risk and projects of major strategic importance. Additional details are provided in Strategic Objectives 5 and 6.

Key strategic priorities:

Circles UK's primary focus throughout 2024/25 remained the continued support of Circles Providers as they entered the second year of the Ministry of Justice-commissioned Circles contracts. Further details on this strategic priority are outlined under Strategic Objective 1 later in this report.

In parallel, Circles UK continued to strengthen its organisational sustainability and financial resilience. The financial year concluded with a budget deficit of £26,138. This was created by the slow start of both Circles ReBoot and Faith Circles (as a result of Covid which delayed Circles ReBoot, and Core Member drop out due to the sensitivity of the Faith Circles project). As a result, funding that was committed for these two projects in previous years remained in Circles UK's Reserves. Now that both projects are back on track, we have increased spending in 2024–25 to return to the agreed delivery targets set with the Circles Providers responsible for implementing them. Therefore, the deficit does not indicate that Circles UK is operating at a loss - it simply reflects the catch-up in expenditure for previously committed funding.

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STRUCTURE, GOVERNANCE AND MANAGEMENT (continued)

Key strategic priorities continued:

As highlighted in the 2023/24 Annual Report, Circles UK has also taken deliberate steps to build its financial reserves. This strategy was prompted by notifications from three long-standing charitable funders that, due to shifts in their funding priorities, they would no longer support Circles UK. This development poses a medium- to long-term financial risk, which the organisation is actively working to mitigate.

Throughout the year, the Finance Sub-Committee maintained rigorous oversight of financial performance and risk management, with regular scrutiny provided by the full Board of Trustees.

Public Benefit

In fulfilling their governance responsibilities, the Trustees have given due regard to the Charity Commission's guidance on public benefit. This guidance has informed their review of Circles UK's aims and objectives, ensuring that the charity's strategic direction remains firmly rooted in its mission to protect communities and support rehabilitation. When assessing planned activities for the year, the Trustees considered how each initiative would deliver tangible public benefit and contribute to the charity's overarching goals. This approach reinforces Circles UK's commitment to transparency, accountability, and meaningful impact in all areas of its work.

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

In response to the emerging risk of reduced charitable funding, as outlined above, the Trustees have remained firmly committed to a prudent financial strategy. This includes a continued focus on building and safeguarding the organisation's reserves, while maintaining tight control over expenditure. The Trustees' policy is to retain reserves equivalent to at least three months of operational costs, a target that was successfully met during the 2024/25 financial year.

Additionally, the organisation has costed the full financial requirements associated with an orderly closure, should such a scenario ever arise. These figures are reviewed annually by both the Finance Committee and the full Board of Trustees to ensure that the necessary reserves remain protected. To further support this objective, the reserves are held in a separate bank account that offers a higher rate of interest, helping to maximise their value over time.

Principal Funding Sources

Despite operating within an increasingly challenging funding landscape, Circles UK has continued to benefit from the generous support of charitable trusts and foundations, regular donors, and participants in our 'Friends Scheme'. This support is deeply valued by both the Trustees and staff, particularly given the ongoing difficulty in securing funding for work that involves individuals who have committed sexual offences - a field often burdened by stigma and punitive societal attitudes. Without this vital backing, our ability to deliver meaningful and impactful services would be significantly compromised.

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Principal Funding Sources (continued)

We are also grateful for the continued grant funding received from the Ministry of Justice and His Majesty's Prison and Probation Service (HMPPS). This grant remains Circles UK's principal source of income, and we extend our sincere thanks to the grant manager and other colleagues within the Ministry of Justice and HMPPS for their steadfast support and collaboration.

In addition, we wish to acknowledge and thank the many individuals who have contributed their time, skills, and expertise on a voluntary or pro-bono basis throughout the year. Their practical support has been instrumental in enabling Circles UK to sustain and strengthen its work, and we are truly appreciative of their commitment.

Besides these individuals the Trustees wish to thank specifically the following organisations:

AB Charitable Trust
The Mary Kinross Charitable Trust
Ministry of Justice / HMPPS
NPT UK
Porticus
The Tudor Trust

OVERVIEW OF STRATEGIC OBJECTIVES

The next section of the report details the main activities under Circles UK's strategic objectives.

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

The Ministry of Justice / HMPPS contracts awarded to Circles Providers across nine Probation regions in England and Wales in 2023 marked a significant step forward in expanding Circles provision nationally. These contracts enabled broader geographic coverage and increased access to Circles for more service users (Core Members), thereby contributing to safer communities. However, as noted in the 2023/24 Annual Report, the initial rollout faced challenges, particularly due to a lower-than-anticipated volume of referrals, which prevented Providers from meeting their projected volume targets.

While referral rates and overall provision improved considerably during 2024/25, the lingering impact of the slow start in the previous year meant that delivery did not reach the levels originally envisaged under the Ministry of Justice contracts. This issue remains a key concern and is explored in greater detail under Strategic Objective 4, where we outline the concerted efforts made by both Circles UK and Circles Providers to address these challenges and prioritise sustainable growth in service delivery.

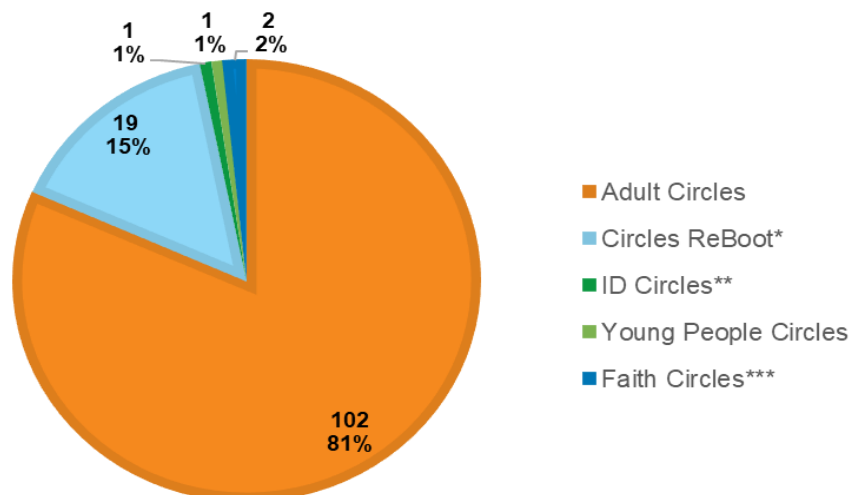
On a positive note, more Circles were started in 2024-25 than in the previous year (125 in comparison to 76 in 2023-24).

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OBJECTIVE 1 continued:

The following diagram shows the breakdown of the Circles that were started in 2024-25.

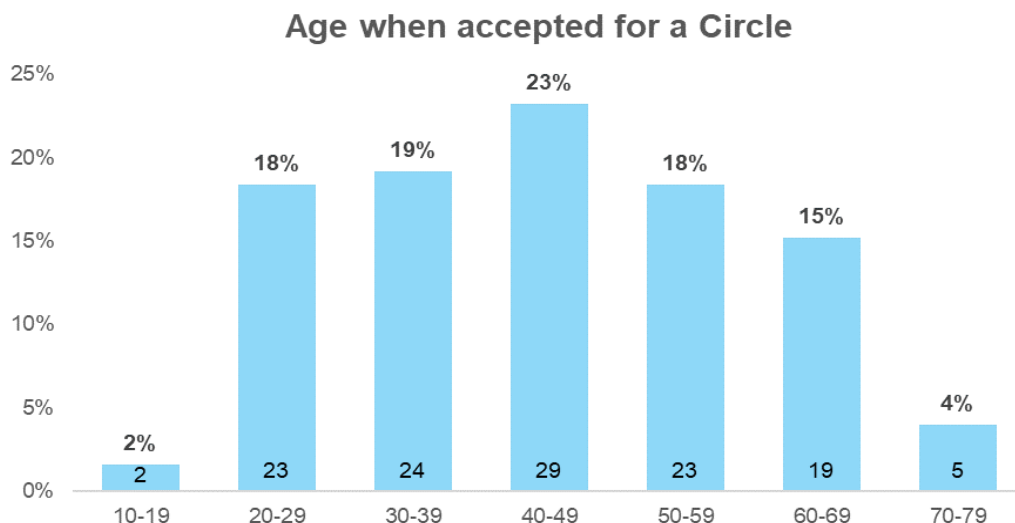


* Circles ReBoot is specifically for people who access Child Sexual Abuse and Exploitation Material (CSAEM).

** ID Circles are for People with Autism Spectrum Conditions, Intellectual Disability and/or Neurodivergence.

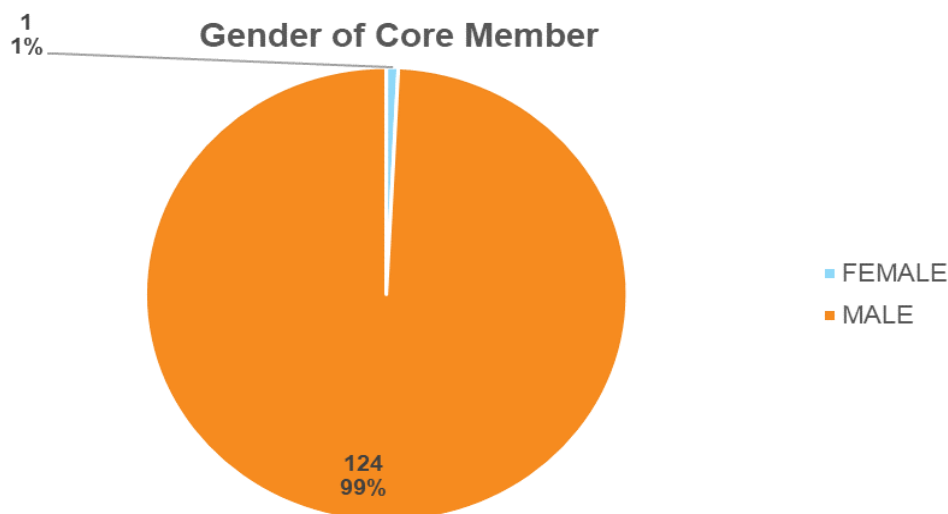
*** Faith Circles have an added element of faith which is shared by both the Core Member and the Volunteers.

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

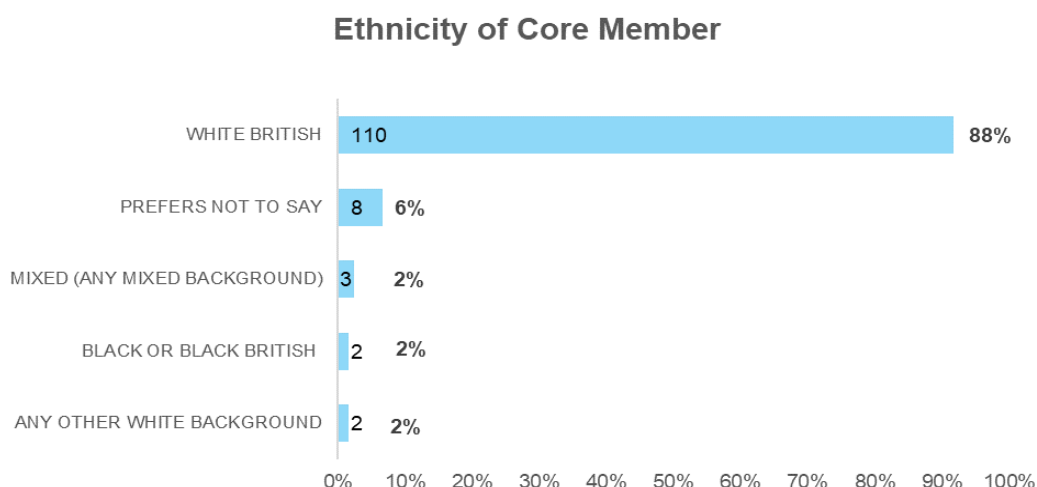


* Fewer younger people attended a Circle than the year before (39% in the age range 10 to 39 in comparison to 44% in 2023-24). The number of older people (age 40 to 79) increased to 60% of the total number attending a Circle (in comparison to 57% in 2023-24). Older people (over 40) represent the largest age group attending 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.

OBJECTIVE ONE continued:



- * The percentage of males accessing a Circle has remained stable in comparison to the previous year. Only one person identified as female in 2024-25 and no one identified as 'Other'.

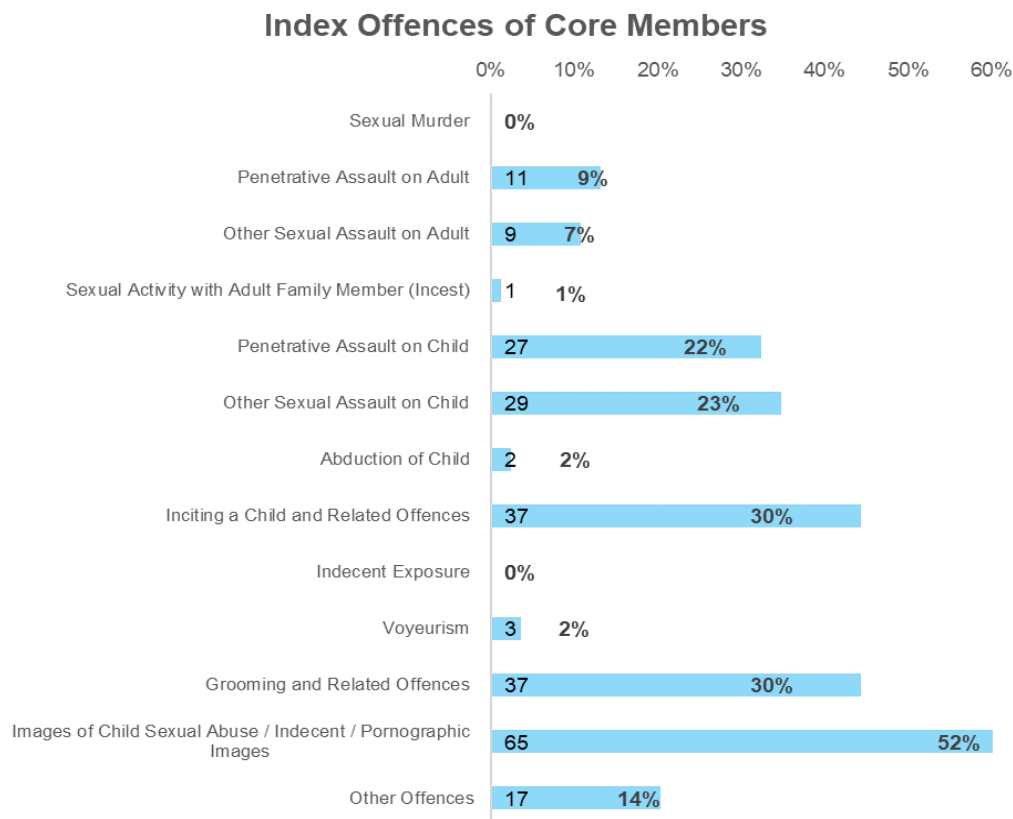


- * In 2024/25, the proportion of White British Core Members participating in Circles remained more or less the same as in 2023/24 at 88% (89% in 2023/24). The percentage of Black or Black British Core Members also remained similar (2% in comparison to 1% in 2023/24). Circles UK and its Providers are committed to ensuring that Circles are representative of the wider population. However, the demographic composition of Core Members is largely shaped by referral patterns, which predominantly originate from the criminal justice system.
- * As such, the ethnicity data within Circles reflects broader trends observed in the criminal justice system, where individuals convicted of sexual offences are disproportionately White British men. Notably, this pattern is unique to sexual offences; for most other offence categories, there is a documented overrepresentation of individuals from Black, Asian, and Minority Ethnic (BAME) backgrounds. These disparities highlight the complex intersection between ethnicity and offence type within the criminal justice system and underscore the importance of ongoing monitoring and dialogue around Police arrest practices, prosecution and sentencing trends and equitable access to rehabilitative services.

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OBJECTIVE ONE continued:



* The majority of offences committed by Core Members participating in Circles during 2024/25 involved crimes against children, including the viewing of child sexual abuse and exploitation material. It is important to note that some Core Members have committed offences across multiple categories.

The proportion of Core Members convicted for viewing illegal images remained consistent with the previous year, accounting for 52% (compared to 53% in 2023/24). Grooming and related offences continued their upward trend, rising from 3% in 2022/23 to 21% in 2023/24, reaching 30% in 2024/25. In contrast, incidences of indecent exposure declined sharply to 0%, from 7% the previous year.

Offences involving incitement of a child and related behaviours remained stable at 30%. Meanwhile, penetrative sexual assault against adults increased to 9%, and other forms of sexual assault against adults rose to 7% - up from 0% and 3%, respectively, in 2023/24.

These figures provide valuable insight into offence trends among Core Members and help inform the ongoing development of tailored support and risk management strategies within Circles.

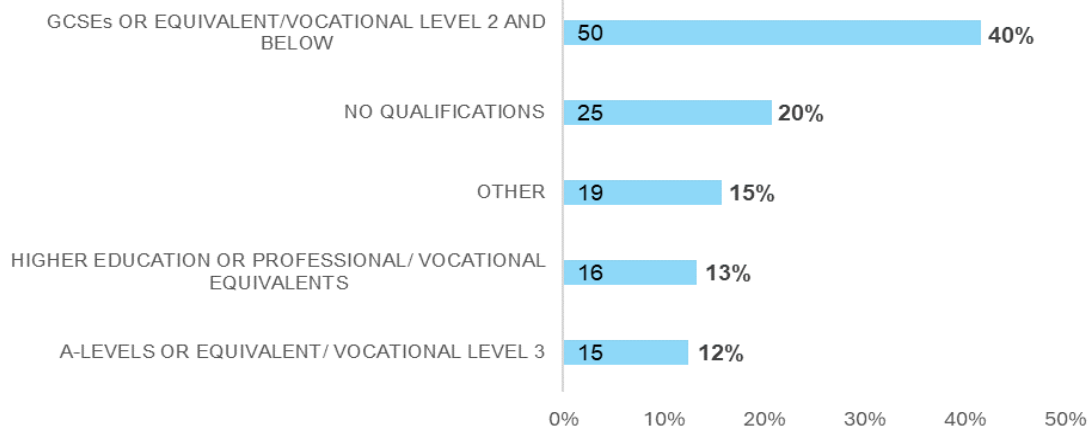
OBJECTIVE ONE continued:

Custodial Sentences of Core Members

Sentence Length	Number	Percentage
Life Sentence	4	3%
10 years or more	12	10%
6 to 9 years	15	12%
4 to 5 years	11	9%
1 to 3 years	21	17%

**Approximately half of the Core Members who completed a Circle in 2024/25 had served substantial custodial sentences for serious offences before commencing a Circle. This table underscores the gravity of those convictions and highlights the vital importance of providing consistent, long-term support through Circles. Such structured engagement plays a crucial role in fostering rehabilitation, accountability, and safer communities. However, it is also important to realise that almost the same percentage of Core Members received non-custodial sentences (49% in comparison to 51% with custodial sentences). This underscores the wide-ranging seriousness with which sexual offences are treated in judicial contexts.*

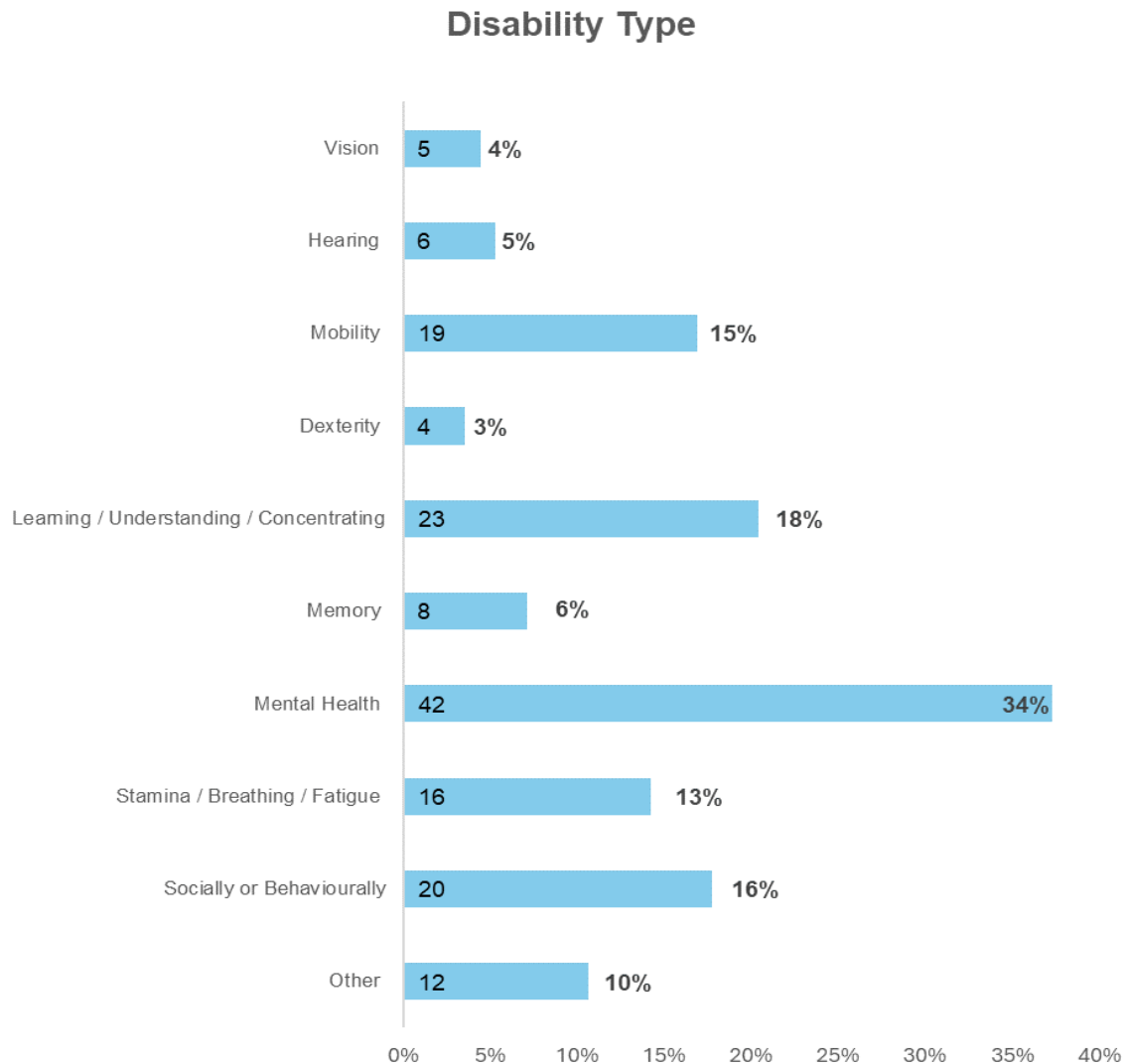
Qualifications of Core Members



** A significant proportion of Core Members accessing a Circle continued to face educational disadvantage. In 2024/25, 20% of Core Members reported having no formal educational qualifications, while 40% had achieved GCSEs or equivalent and below. These figures remained consistent with the previous year and highlight the ongoing need to consider educational background when developing support strategies and reintegration plans.*

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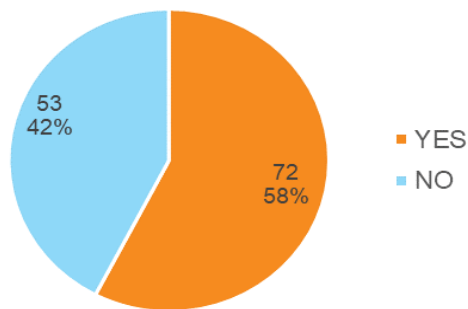
Report of the Trustees
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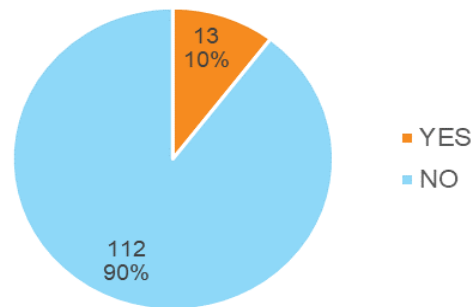
- * *The disability profile of Core Members remained similar to previous years, although the percentage with mental health and learning issues decreased from 61% in 2023-24 to 52% in 2024-25 and continued to remain the largest disability category for Core Members accessing a Circle.*

Relationships

Ever had a Stable Relationship?

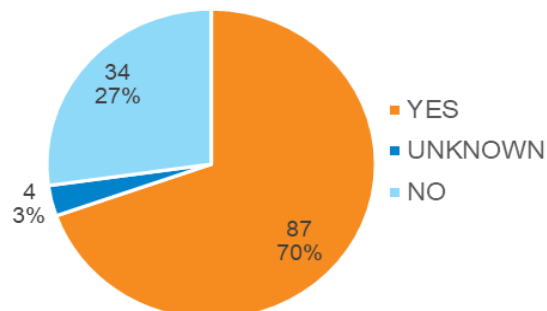


Currently in a Stable Relationship?



- * *Social isolation remains a significant challenge for the majority of Core Members. Many struggle to establish or maintain stable relationships, which can impact their reintegration and overall wellbeing. In 2024/25, 58% of Core Members reported having experienced a stable relationship at some point in the past, while 42% had never been in one. Notably, during their time on a Circle, 90% of Core Members reported not being in a stable relationship, underscoring the ongoing relational and emotional isolation faced by this group.*

Family Contact

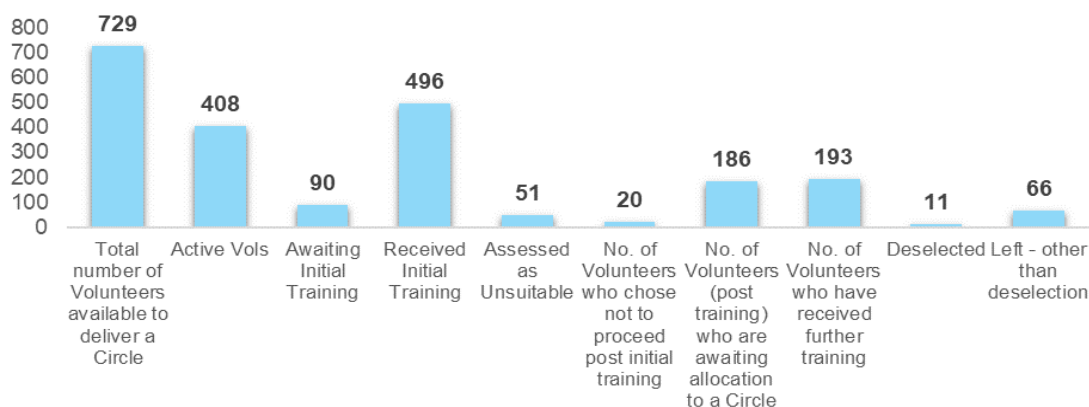


- * *70% of Core Members reported having contact with their families whereas 27% had no contact.*

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Volunteers



- * *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

Amplifying Our Voice and Mission

Over the past year, Circles UK has continued to elevate the profile of Circles UK, Circle Providers, and the Circles model to deepen public understanding of the impact of sexual abuse and the critical importance of working with perpetrators to prevent further harm. Our efforts have focused on increasing visibility, fostering strategic partnerships, and advocating for evidence-based approaches to prevention.

Thought Leadership and Conference Engagement

We maintained a strong presence at international conferences and seminars, showcasing our work and engaging with leading voices in the field:

- At the PIER24 Tackling Online Harms International Conference, we presented early findings from Circles ReBoot.
- Circles UK participated in a Sextortion webinar and Working Group hosted by US-based Network Contagion Research Institute, contributing to global dialogue on emerging threats.
- Our CEO presented at the 2025 national MOSOVO conference on 4 March 2025, focusing on desistance and the importance of working with perpetrators of sexual and violent offences. The presence of delegates from 41 of the 43 Police areas underscored the growing national recognition of the importance of working with perpetrators to prevent further abuse.

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OBJECTIVE 2 (continued)

Influencing Policy and Building Strategic Relationships

We continued to advocate at high-level inquiries and commissions, strengthening our influence and forging key partnerships:

- In July 2024, Circles UK was invited to present evidence to the Angiolini Inquiry, established in response to the murder of Sarah Everard. The Inquiry focuses on violence against women in public spaces. This was a pivotal opportunity to raise awareness of Circles and engage directly with officials from the Home Office, National Police Chiefs' Council, Welsh Government, College of Policing, and Lady Elish Angiolini herself.
- In December 2024, we met with Charlie Taylor, HM Chief Inspector of Prisons, to discuss the benefits of Circles, the vital role of Volunteers, and the robust evidence base supporting our work.
- In 2024, the Lord Chancellor and Secretary of State for Justice announced an Independent Review of Sentencing, led by former Lord Chancellor, the Rt Hon David Gauke. As part of the review, a public consultation was launched, inviting contributions from organisations and individuals. In response, Circles UK convened a dedicated sub-committee of Trustees and staff to develop a considered submission. To ensure a collaborative approach, the draft response was shared with Circles Providers, who were invited to offer feedback and suggestions. The final version was submitted in January 2025, reflecting a collective effort and shared commitment to shaping sentencing policy through informed dialogue.

Recognition and Innovation

Circles UK received national recognition for its innovative work:

- We were proud finalists in the 2024 Third Sector Charity Awards, shortlisted in the Best Service Innovation category for the Circles ReBoot pilot and evaluation. As one of only four organisations nominated in this category, this honour underscores the impact of our pilot, delivered in partnership with Circles South East and Circles South West.

Celebrating 30 Years of Circles

The promotional highlight of the year was the 30-Year Circles Celebration, held on 8 November 2024 at Friends House, London. Organised by Circles UK in collaboration with UK Circle Providers and CirclesEurope, the event brought together around 100 in-person attendees, with many more joining online.

- We celebrated three decades of Circles, honoured the pioneers of the movement, and reflected on our journey.
- We were privileged to welcome Revd Harry Nigh, founder of the first Circle in Canada, who delivered a powerful keynote address.
- Sir Terry Waite also spoke, offering an inspirational reflection on the restorative philosophy at the heart of Circles.
- Inspirational presentations showcased the remarkable breadth and diversity of Circles across the UK and Europe, highlighting the unique ways communities are embracing and adapting the model, whilst still maintaining the core principles of public protection, delivering with groups of Volunteers, involvement of the statutory agencies and community involvement.
- The event garnered significant media attention, including a feature by Libby Brooks in The Guardian, which was later highlighted in Clinks Light Lunch as the "Read of the Week."
<https://www.theguardian.com/society/2024/nov/19/public-understanding-paedophilia-not-improved-charity-circles-harry-nigh-boss>

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OBJECTIVE 2 (continued)

- Circles UK published an article in the March Edition of Probation Quarterly (For 30 years, we've been doing something incredible.... that no one wants to talk about). It is a magazine that is read widely in the criminal justice system by practitioners, researchers and others. Here is the link to the magazine:
<https://static1.squarespace.com/static/5ec3ce97a1716758c54691b7/t/67d1f8e2ef8b1535f8a67527/1741814754878/For+30+Years%2C+We%E2%80%99ve+Been+Doing+Something+Incredible.pdf>

Here are just some of the positive comments that were received as part of the event feedback:

- It was a wonderful experience to be part of such a fantastic, well organized, informative and humane event. I learned a lot and it gave me even more energy to keep working. The theatre performance was really touching. It comes to my head from time to time...and of course, the best part was to meet all of you in person.
- I especially enjoyed the presentations from Circles EU but also hearing from Circles Volunteers. And so many people to catch up with!! Priceless.
- What an inspiring day - it was brilliant! Delighted to be part of it. Very well done on marking this special anniversary and thank you to all involved.
- Congratulations on an informative and inspiring event on Friday – what a great day.
- It was lovely to be part of the day. I really enjoyed seeing so many people from the past and spending time with them again.
- I just wanted to extend a huge thank you for the invite to your event on Friday. The speakers, panels and performance pieces were truly inspiring. I'm more passionate than ever to shine a light on the important work you do.

Expanding Our Digital Presence

Circles UK continued to grow its social media reach across X, Facebook, and Instagram, and in 2024–25, we launched a LinkedIn account as well as Bluesky to further engage with professionals and stakeholders. While we remain cautious in our use of social media, these platforms are invaluable for:

- Promoting our work and impact.
- Countering misinformation about sexual abuse and perpetrators.
- Sharing relevant research and updates with the public to improve public awareness.

Responding to Public Need

Despite not operating an official helpline, Circles UK continued to receive calls and enquiries from a wide range of individuals. These contacts came from:

- Survivors and perpetrators of sexual abuse.
- Professionals seeking guidance and advice.
- Partners, family members, and friends of individuals who have committed sexual offences.
- Individuals experiencing sexual attraction to children who had not engaged in any criminal activity.
- People in acute distress, including those expressing suicidal thoughts following the discovery of their abusive behaviour.

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OBJECTIVE 2 (continued)

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

CATEGORY OF INDIVIDUAL MAKING ENQUIRY	NUMBER
Professional needing information or advice	80
Prison Chaplain	2
Potential Volunteer	36
Potential Supporter	1
Person with harmful sexual behaviour who has committed a sexual offence	40
Family / Partner / Friend of someone who has committed a sexual offence	21
Student or Researcher	15
Media	5
Training enquiries	5
Other	42
TOTAL	247

- * *The majority of our enquiries (32%) came from Professionals needing advice, followed by people who had concerns about their own sexual behaviour and partners, family members or someone close to a person who had committed a sexual offence (25%).*

Delivering Specialist Training

Circles UK continued to deliver high-quality, specialist training to external organisations, enhancing their ability to work safely and effectively with individuals who pose a risk of sexual harm.

- A safeguarding refresher session was delivered to one organisation, reinforcing best practices in risk management and protective strategies to ensure safe engagement with vulnerable individuals.
- Tailored training was provided to a rehabilitation focused team, equipping staff with practical tools and approaches to engage confidently and safely with service users who present a risk of sexual harm.
- Training was also delivered to a network of organisations supporting veterans, focusing on raising awareness of sexual harm and developing effective methods for working with individuals who may pose a risk. These veterans often present with complex and overlapping needs, and the training aimed to build confidence and competence in navigating these challenges.
- Three one-day sessions were conducted with a charity primarily supporting victims of abuse. Recognising a growing number of service users who may also pose a risk to others, the organisation sought guidance in managing this dual dynamic. The training provided staff with tools and frameworks to support individuals compassionately while maintaining robust safety measures.

Each of our training programmes is rigorously evaluated to monitor participant experiences and drive continuous improvement. Feedback has been consistently positive, as reflected in the following comments:

- *"Participants were made to feel comfortable and so had the confidence to engage openly."*
- *"This was by far one of the best training workshops I have attended to support me in my job."*
- *"Session was run with structure and good use of breakout rooms to stimulate discussion. Although the topic is an extreme one the course content did not feel overwhelming."*

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for the Year Ended 31 March 2025

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

3.1 Addressing the Rise of Online Child Sexual Abuse and Exploitation Material (CSAEM) through Circles ReBoot

The global prevalence of online Child Sexual Abuse and Exploitation Material (CSAEM) has reached alarming levels, contributing to an escalating crisis. Despite widespread underreporting, the production and circulation of abusive content continues to grow. Between 2019 and 2024, the Internet Watch Foundation (IWF) removed over one million webpages containing such material (IWF Annual Report, 2024), underscoring the scale of the problem.

In England and Wales alone, an estimated 850 to 1,000 men are arrested each month for CSAEM-related offences, spanning a wide range of professional backgrounds. Disturbingly, younger individuals are increasingly represented among perpetrators. Criminal justice agencies face significant resource constraints, limiting their ability to respond effectively. The severity of the material is also intensifying, with many cases involving children as young as 7. A substantial proportion of this content is self-generated, often under coercion, grooming, or financial manipulation — facilitated by the accessibility and anonymity of online platforms.

In response to this growing challenge, Circles UK developed a specialized programme – Circles ReBoot – in 2021. This initiative is tailored for individuals who access Child Sexual Abuse and Exploitation Material (CSAEM) and are assessed as lower risk, but whose risk may escalate without timely intervention. While these individuals may not meet the threshold for traditional Circles programmes, they often present with complex needs that require structured support.

Circles ReBoot offers a community-based approach that goes beyond mentoring. It provides a safe, supportive environment where Core Members — often socially isolated — can engage meaningfully with trained Volunteers. This interaction fosters accountability, reduces isolation, and encourages positive behavioural change. The programme adheres to the established Circles methodology, which has demonstrated success in reducing reoffending and promoting rehabilitation.

Pilot and Expansion

Circles ReBoot was piloted from 2021 to 2023 by Circles South East and Circles South West, with an independent evaluation confirming its effectiveness and recommending continuation. Following the incorporation of the evaluation recommendations, full implementation began in January 2024.

Circles South East and Circles South West continued to deliver Circles ReBoot, joined by Circles Providers Humbercare and Nepacs, who were trained by Circles UK. Ongoing training and support are provided for all new Circles Coordinators overseeing the programme, ensuring consistency and quality of delivery.

3.2 Continued Collaboration with the Catholic Church and Faith-Based Communities

We have continued our important work with the Catholic Church, delivering targeted training sessions to enhance safeguarding practices across various communities and launching the Faith Circles pilot and evaluation.

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OBJECTIVE 3 continued:

Training with the Diocese of Northampton

This was delivered to individuals from the Northampton Diocese, including clergy and Parish Safeguarding Representatives and focused on increasing awareness of sexual harm and equipping participants to work effectively with individuals in their church communities who may pose a risk of harming others. We explored how to balance the imperative to protect everyone with the need to support those who pose a risk - recognising that access to faith can serve as a protective factor. The session was very well received, with positive feedback from the Safeguarding Coordinator.

Training with Religious Life Communities

A bespoke training session was organized in partnership with the Religious Life Safeguarding Service (RLSS) and attended by representatives from Religious Life Communities. Rather than focusing solely on sexual harm, this training addressed the broader theme of harm within community settings. We introduced the principles of Support and Accountability as a framework for managing harmful behaviour and creating safe, nurturing environments for all members.

Presentations at Catholic Church Safeguarding Conferences and Seminars

We were honoured to contribute to two key safeguarding events hosted by Catholic Church safeguarding bodies.

Religious Life Safeguarding Service (RLSS) Presentation: Supporting and Holding to Account

In partnership with RLSS staff, we co-presented a session focused on managing individuals within religious communities who may pose a risk of harm. The presentation offered:

- Practical strategies for supporting individuals safely while maintaining accountability.
- Guidance on risk assessment and management within faith settings.
- A framework for balancing pastoral care with safeguarding responsibilities.

This collaborative approach emphasized the importance of transparency, structured support, and community responsibility in safeguarding practice.

Catholic Church Safeguarding Standards Agency (CSSA) Coordinator Forum: Circles and Faith-Based Safeguarding

At the CSSA Coordinator Forum in Liverpool, we provided an engaging overview of our work, including:

- An introduction to Circles of Support and Accountability and their relevance to faith communities.
- Insights from our Faith Circles pilot, highlighting emerging learning and best practice.

Our presentation sparked meaningful conversations around how Circles can complement existing safeguarding frameworks and empower faith communities to play an active role in risk management and rehabilitation.

Progress with the Faith Circle Pilot

In January 2025, two pilot Faith Circles were started, delivered by Circles South East in collaboration with the Catholic Diocese of Northampton. While rooted in the established methodology of traditional Circles, Faith Circles introduce a unique dimension: a shared faith between the Core Member and the Volunteers. This spiritual connection offers an additional layer of support, potentially serving as a protective factor in the Core Member's journey toward desistance and reintegration. Alongside the launch of the pilot, a process evaluation was designed and initiated to assess the impact and effectiveness of this approach from the outset.

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for the Year Ended 31 March 2025

OBJECTIVE 3 continued:

3.3 Circles in Europe

Strengthening Circles partnerships across the continent

Over the past year, Circles UK continued to work closely with our European partners to expand and enhance Circles provision across the continent, under the umbrella of the CirclesEurope Association. Below is a summary of the year's key developments:

CirclesEurope General Meeting

The CirclesEurope General Meeting was held on 11 June 2024, with representation from nine member countries. As a registered entity in the Netherlands, CirclesEurope operates in accordance with Dutch regulations, and General Meetings are convened biennially to support governance and strategic development.

Following the formal meeting, a dedicated session was held for Circles Coordinators and Volunteers. This provided a valuable opportunity for participants to exchange ideas, share best practices, and reflect on the delivery of Circles across different national contexts. Now in its third iteration, this discussion forum continues to attract strong interest and engagement, underscoring its importance as a space for collaboration, learning, and peer support.

30-Year Celebration of Circles

As mentioned under Objective 2, the standout moment of the year was the 30-Year Celebration of Circles, co-hosted by Circles UK, Circles Providers in England and Wales and CirclesEurope. Our European colleagues provided a comprehensive overview of the development and expansion of Circles across the region. A standout segment focused on the growth of Circles in the Netherlands and Belgium, featuring an engaging presentation supported by well-received visuals and photographs that drew positive feedback from attendees.

A Volunteer from the Netherlands also shared their personal experience on the Volunteer Panel, offering a powerful perspective from the frontline. Meanwhile, a Board member from Spain contributed valuable insights to the Expert Panel, addressing the persistent stigma faced by organisations working with individuals who have committed sexual offences.

Study Visit and Knowledge Exchange

To maximise the opportunity for collaboration, the 30-Year Celebration was paired with a Study Visit, allowing Circles Providers from across Europe to connect with a UK Circles Provider in person and exchange best practices. We were delighted to welcome representatives from Latvia, Sweden, Norway, the Netherlands, Catalonia, and Spain and are grateful to Circles South East for contributing so much of their expertise to the event.

The visit featured a rich programme of contributions, including a moving session led by two Core Members who shared how their involvement in Circles has positively shaped their lives. We also appreciated the online presentation from the NSPCC, which highlighted their clinical assessment and treatment services for young people exhibiting harmful sexual behaviour.

Feedback from participants was overwhelmingly positive. Attendees gained valuable insights into Circles practice across different countries, explored diverse approaches, and exchanged ideas on Volunteer recruitment, supporting Core Members with complex needs, and strategies for sustainable growth.

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OBJECTIVE 3 continued:

CirclesEurope Membership

Membership of CirclesEurope in 2024/25 remained strong, with nine European countries represented (UK, Ireland, Latvia, the Netherlands, Belgium, Spain, Catalonia, Norway, and Sweden) and eleven Circle Provider organisations holding full membership status.

The CirclesEurope Board

The Research and Evaluation Lead, Prof Kieran McCartan resigned from the Board in April 2024. Laura Negredo Lopez from Circles Spain joined the Board. At the end of 2024/25, there were four Board members and two voluntary members, representing the UK, the Netherlands, Belgium and Spain.

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

Supporting Circles Providers with the Implementation of the MoJ Nationally Commissioned Circles Contracts

In 2024–25, Circles UK remained firmly focused on delivering substantial support to both established and new Circles Providers as they entered the second year of the nationally commissioned Ministry of Justice (MoJ) Circles contracts. While significant progress was made in year two, several challenges persisted into year two, underscoring the ongoing need for collaborative problem-solving and strategic guidance.

Two key aspects continued to cause significant delivery difficulties, namely the contract payment mechanism and persistently low referral rates from Probation. Although referrals improved in year two, the low referrals in year one had a knock-on effect. Because the payment contract mechanism was linked to referrals, it resulted in significant financial losses for Circles Providers. Both Circles Providers and Circles UK stressed the need to extend the contracts beyond the initial two-year period to enable Providers to make up lost time, deliver their contract volumes and recoup funding.

Despite constructive engagement with MoJ officials, progress was hindered by external factors, including the July 2024 general election, purdah restrictions, the formation of a new government, and delays associated with spending review outcomes. In light of these prolonged delays, Circles UK formally escalated the issue in February 2025 by writing to the Lord Chancellor and Secretary of State for Justice. This intervention, alongside ongoing dialogue at national and local level, led to the confirmation of a contract extension into year three.

Supporting New Circles Providers through their Consolidation Reviews

Throughout 2024/25, Circles UK remained committed to supporting the growth and development of new Circles Providers. A dedicated Circles UK manager provided ongoing support, ensuring that each Provider had access to consistent advice, guidance, and operational insight as they navigated the early stages of delivery.

As part of this support framework, two newly accredited Providers underwent their Consolidation Reviews, an essential quality assurance process conducted within one year of achieving Circles UK membership. These Reviews are designed to assess whether a Provider's operational delivery of Circles aligns with the required standards and expectations set by Circles UK. The process not only reinforces best practice but also offers an opportunity for reflection, feedback, and continuous improvement.

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Report of the Trustees

REFERENCE AND ADMINISTRATIVE DETAILS

OBJECTIVE 4 continued:

In a Consolidation Review Report, the Circles UK Reviewer specifically commended one group of Volunteers for their clear and effective approach to risk management. She wrote: 'Other examples of note are during another Circle, Volunteers noticed that the Core Member was using XXX (a social media platform), which they knew was not permitted and consequentially, their rapid response to this concern, resulted in the Core Member being recalled. This demonstrates the Volunteers' and staff's understanding of the importance of risk management and swift, clear communication of any concerns that they observe, further adding to the overall risk management of the Core Member. Additionally, staff alerted Circles UK to both examples at the time of the concerns.'

Coordinators Forum

The annual two-day residential event for Coordinators facilitated by Circles UK was held in October 2024 at Conference Aston, Birmingham and attended by 14 Coordinators. Donald Findlater, who was the Director of Stop It Now with the Lucy Faithfull Foundation, delivered a thought-provoking presentation on the significant changes in the work of sexual harm since the start of his career. There was also an interesting presentation by Circles South West who talked about their HARP Programme (a strengths-based harm prevention initiative for un-convicted adults with a self-identified, enduring sexual attraction to children).

New Coordinators Training

Two days of training (one day face to face and one day online) for new Coordinators was delivered by Circles UK's National Development and National Quality Managers in September 2024.

OBJECTIVE 5: Continue to build the financial health and sustainability of Circles UK

Financial Reporting

Throughout the year, Circles UK maintained rigorous oversight of its financial activities via the Finance Sub-Committee. Regular reports were presented at each Board meeting, ensuring transparency and alignment with governance responsibilities. As noted in the introduction, the organisation closed the 2024-25 financial year with a deficit of £26,138.

Organisational Risk Management

The Finance Sub-Committee also fulfils the role of an Audit and Risk Sub-Committee, reviewing organisational risks at every meeting. These assessments are reported to the full Board. A formal Risk Register is in place which is reviewed regularly. In addition, the Finance Sub-Committee led the compilation of an organisational Risk Management Policy to enable Circles UK to identify, assess, manage, monitor and report all risks to ensure an efficient and effective integration of organisational risk management.

Donor and Funder Engagement

Maintaining strong relationships with existing funders and donors remained a strategic priority. We are grateful for their continued support. Key areas of focus included the MoJ's national commissioning of Circles and the development of new programmes - such as Circles ReBoot and Faith Circles to address diverse forms of sexual abuse. These initiatives not only meet critical societal needs but also aim to diversify income streams and strengthen the sustainability of the Circles model.

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for the Year Ended 31 March 2025

OBJECTIVE 5 continued

Financial Risks

As pointed out in the introductory section of this report, Circles UK experienced the loss of long-standing funders due to shifts in their strategic priorities. This ongoing risk underscores the importance of maintaining healthy reserves and prioritising income generation. Despite growing recognition of Circles' impact, securing funding for work with perpetrators of sexual abuse remains challenging. The broader voluntary sector continues to face reductions in both government and charitable funding, with increased competition further complicating fundraising efforts. To support financial planning, the Finance Committee annually reviews reports detailing grant income and potential shutdown costs.

Additional Areas of Focus

- Staff remuneration: The CEO annually recommends salary adjustments to the Board, with final decisions made collectively by Trustees.
- Financial Reporting improvements: The Treasurer, CEO, and Bookkeeper collaborated to enhance report consistency and accessibility. The Treasurer introduced visual financial summaries at Board meetings, which have supported greater clarity and understanding of financial matters among Trustees.

OBJECTIVE 6: Ensure sound governance, leadership and management of Circles UK

Board and Staff Changes

In August 2024, Dr Calvin Pike stepped down as Chair of Circles UK. We extend our sincere thanks for his leadership and contribution. Trustee Nigel Barnes was appointed as Chair, ensuring continuity and stability. There were no staff changes during this period.

Strategic Oversight and Board Engagement

Circles UK held five Board meetings during 2024/25, combining in-person and virtual formats. The Annual General Meeting was held in person on 8 December 2024, aligning with the 30-Year Circles Celebration event.

In 2025, Trustees convened for an in-person Away Day to review strategic objectives, assess risks and opportunities, and plan for the future. This session also focused on Board composition, skills, and succession planning. Outcomes from the Away Day informed the Strategic Plan, ensuring alignment with the external environment and governance priorities. Alongside the Strategic Plan, Circles UK maintains a detailed annual Business Plan and Risk Register, both of which are reviewed regularly. Staff performance objectives are derived from the Business Plan and assessed through annual appraisals. The CEO, Office/Business Manager, and operational staff attend Board meetings to facilitate regular engagement between Trustees and the wider team.

Vision, Mission and Values

Substantial work was undertaken to review and refresh Circles UK's Vision, Mission and Values. These updates are outlined in the introductory section of this report.

Governance Compliance

All statutory requirements were met, including filing of annual accounts and the Confirmation Statement to Companies House, submitting our annual return and accounts to the Charity Commission and registration with the Information Commissioner's Office. Circles UK's accounts underwent their annual independent inspection and were submitted on time.

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Report of the Trustees
for the Year Ended 31 March 2025

OBJECTIVE 6 continued:

Communication Strategy

In 2024/25, Circles UK commissioned a communications specialist to develop a comprehensive Communication Strategy and Action Plan. A workshop in May 2024 brought together Trustees and staff to identify key stakeholders, promotional opportunities, and reputational risks. This collaborative effort resulted in a detailed Communication Plan and Stakeholder Grid, complete with tailored messaging for each stakeholder group.

Safeguarding

Safeguarding remains a standing item at every Board meeting, with a designated Trustee providing oversight. One safeguarding incident was formally reported by a Circles Provider during the year. Following review, Circles UK was assured that the matter was managed with appropriate care and diligence. The response reflected a strong commitment to safeguarding and the integrity of service delivery.

OBJECTIVE 7: Continue to develop the evidence base to demonstrate the impact and effectiveness of Circles

A central priority for Circles UK is to ensure that all practice and programme development is grounded in robust evidence. Strengthening the evidence base for Circles remains a key area of focus, enabling us to continually demonstrate impact, uphold best practice, and contribute meaningfully to the wider field of evidence-based community rehabilitation. In 2024/25 the following received attention:

Leading the Research and Evaluation Committee

Circles UK continued to oversee the Research and Evaluation Committee which comprises of independent academics and Circles Provider representatives. In 2024-25, the Committee focused on the following initiatives:

- Considering how service user (Core Member) involvement could be strengthened in Circles including increasing their involvement in contributing to practice and policy development.
- Considering operational and practice considerations for Faith Circles and overseeing the Faith Circle process evaluation.
- One proposal from a PhD student involving research into Circles was received but was subsequently withdrawn.

Circles ReBoot Continuous Evaluation

In the last report, the findings of the Circles ReBoot pilot evaluation were extensively reported on. Since the roll out of post pilot Circles ReBoot commenced, we have continued to work with the independent evaluators, Profs Derek Perkins and Hannah Merdian on the design of outcome measures and a Theory of Change to enable ongoing and continuous evaluation of the programme.

MoJ Data Lab Circles Reconviction Study

Circles UK continued to work with the MoJ Data Lab on a reconviction evaluation of Circles. There was ongoing communication with the MoJ and the Data Lab to ensure that the research design was appropriate for Circles. In 2024/25 there was significant progress including the results of a power analysis. Power analysis is conducted prior to an evaluation to determine whether the sample size of the dataset available is large enough to detect a treatment effect, i.e., to detect whether there is a difference in reoffending rates between the group of individuals who participated in a programme and the comparison group who didn't.

This is an ongoing piece of work which with the first results expected to be available towards the end of 2025.

Circles of Support and Accountability UK
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Report of the Trustees
for the Year Ended 31 March 2025

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
27 November 2025

**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 2025.

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

27 November 2025

Circles of Support and Accountability UK
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Statement of Financial Activities
for the Year Ended 31 March 2025

		2025		2024
	Note	Unrestricted funds £	Restricted funds £	Total Funds £
INCOMING RESOURCES				
Incoming resources from generated funds				
Voluntary income	2	293,483	80,000	373,483
Investment income	3	14,298	-	14,298
Total Incoming Resources		307,781	80,000	387,781
RESOURCES EXPENDED				
Cost of generating funds				
Fundraising trading: cost of goods sold				
and other costs		79,725	-	79,725
Governance costs		2,725	-	2,725
Other resources expended	4	209,307	122,162	331,469
Total Resources Expended		291,757	122,162	413,919
NET INCOMING RESOURCES		16,024	(42,162)	(26,138)
Total funds brought forward		522,422	49,747	572,169
TOTAL FUNDS CARRIED FORWARD		538,446	7,585	546,031

The notes form part of these financial statements

Balance Sheet
At 31 March 2025

	Note	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
FIXED ASSETS					
Tangible assets	8	3,267	-	3,267	6,209
CURRENT ASSETS					
Debtors	9	18,112	-	18,112	19,772
Cash at bank and in hand		606,335	7,585	613,920	569,044
		624,447	7,585	632,032	588,816
CREDITORS					
Amounts falling due within one year	10	(89,268)	-	(89,268)	(22,856)
NET CURRENT ASSETS		535,179	7,585	542,764	565,960
NET ASSETS		538,446	7,585	546,031	572,169
FUNDS	11				
Unrestricted funds				538,446	522,422
Restricted funds				7,585	49,747
				546,031	572,169

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2025.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 March 2025 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 27 November 2025 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 2025

	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
Cash flow from operating activities				
Net income per SOFA	16,024	(42,162)	(26,138)	36,439
Less: Investment income	(14,298)	-	(14,298)	(10,375)
Add back depreciation	2,942	-	2,942	3,346
Decrease/(increase) in debtors	1,660	-	1,660	9,761
Increase in creditors	66,412	-	66,412	(12,428)
	<u>72,740</u>	<u>(42,162)</u>	<u>30,578</u>	<u>26,743</u>
Cash flows from investing activities				
Capital expenditure	-	-	-	(1,265)
Investment income	14,298	-	14,298	10,375
	<u>14,298</u>	<u>-</u>	<u>14,298</u>	<u>9,110</u>
Net increase/(decrease) in cash:	87,038	(42,162)	44,876	35,853
Total cash as at 1 April 2024	<u>519,297</u>	<u>49,747</u>	<u>569,044</u>	<u>533,191</u>
Total cash as at 31 March 2025	<u><u>606,335</u></u>	<u><u>7,585</u></u>	<u><u>613,920</u></u>	<u><u>569,044</u></u>

The notes form part of these financial statements

Circles of Support and Accountability UK
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Notes to the Financial Statements
for the Year Ended 31 March 2025

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.

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Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

	2025 £	2024 £
2. VOLUNTARY INCOME		
Gift aid donations	3,163	5,228
Donations	8,241	3,422
Grants	333,808	394,182
Subscriptions	1,240	2,236
Sales income	27,031	21,570
	<u>373,483</u>	<u>426,638</u>

Grants received, included in the above, are as follows:

Grants to restricted funds (see note 11)	80,000	100,000
Other grants	253,808	294,182
Total grants	<u>333,808</u>	<u>394,182</u>

3. INVESTMENT INCOME

Deposit account interest	<u>14,298</u>	<u>10,375</u>
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4. SUPPORT COSTS

	Management £	Finance £	Other £	Totals £
Other resources expended	<u>328,535</u>	<u>(8)</u>	<u>2,942</u>	<u>331,469</u>

5. NET INCOMING RESOURCES

	2025 £	2024 £
Net resources are stated after charging:		
Depreciation - owned assets	<u>2,942</u>	<u>3,346</u>

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 (2024 - nil).

Trustees' expenses

Trustees' expenses reimbursed during the year ended 31 March 2025 amounted to £4,148 (2024 - £2,019).

	2025 £	2024 £
7. STAFF COSTS		
Wages and salaries	207,258	206,991
Social security costs	17,325	15,824
Other pension costs	16,581	15,570
	<u>241,164</u>	<u>238,385</u>

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

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

8. TANGIBLE FIXED ASSETS

Plant and
machinery etc
£

COST

At 1 April 2024	32,266
Additions	-
At 31 March 2025	<u>32,266</u>

DEPRECIATION

At 1 April 2024	26,057
Charge for year	2,942
At 31 March 2025	<u>28,999</u>

NET BOOK VALUE

At 31 March 2025	<u>3,267</u>
At 31 March 2024	<u>6,209</u>

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

2025 2024
£ £

Debtors	11,719	11,960
Prepayments	<u>6,393</u>	<u>7,812</u>
	<u>18,112</u>	<u>19,772</u>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

Trade creditors	3,167	11,259
Pensions	3,989	3,786
PAYE and NI	5,125	5,839
Deferred income	75,000	-
Accrued expenses	1,269	1,254
Other creditors	<u>718</u>	<u>718</u>
	<u>89,268</u>	<u>22,856</u>

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

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

11. MOVEMENT IN FUNDS

	At 1 April 2024 £	Incoming resources £	Resources expended £	At 31 March 2025 £
Restricted Funds				
National Philanthropic Trust	49,747	80,000	122,162	7,585
Total Restricted Funds	49,747	80,000	122,162	7,585
Unrestricted funds	522,422	307,781	291,757	538,446
TOTAL FUNDS	572,169	387,781	413,919	546,031

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 2025

	2025 £	2024 £
INCOMING RESOURCES		
Voluntary income		
Gift aid donations	3,163	5,228
Donations	8,241	3,422
Grants	333,808	394,182
Subscriptions	1,240	2,236
Sales income and commission received	27,031	21,570
	<u>373,483</u>	<u>426,638</u>
Investment income		
Deposit account interest	14,298	10,375
TOTAL INCOMING RESOURCES	<u><u>387,781</u></u>	<u><u>437,013</u></u>
RESOURCES EXPENDED		
Fundraising trading: cost of goods and other costs		
Purchases	79,725	73,396
Governance costs		
Accountancy	2,725	2,557
Support costs		
Management		
Wages	207,258	206,991
Social security	17,325	15,824
Pensions	16,581	15,570
Insurance	3,034	2,790
Light and heat	3,153	2,117
Telephone	2,331	2,002
Postage and stationery	568	437
Rent and services	20,870	20,590
Consultancy fees	-	5,430
Legal and professional fees	4,254	9,426
Life assurance	2,711	2,663
Travel and subsistence	10,608	10,275
Books and periodicals	-	524
Carried forward	<u>288,693</u>	<u>294,639</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 2025

	2025 £	2024 £
Management		
Brought forward	288,693	294,639
Equipment maintenance	-	-
Computer consumables	7,757	8,328
Office expenses	6,539	659
Meeting costs	18,118	4,614
Subscriptions	1,895	1,162
Staff welfare and training	572	1,013
Training Costs	1,189	7,094
Repairs & renewals	-	211
Cleaning	3,772	3,465
	<u>328,535</u>	<u>321,185</u>
Finance		
Bank charges	(8)	90
Other		
Depreciation	2,942	3,346
TOTAL RESOURCES EXPENDED	<u><u>413,919</u></u>	<u><u>400,574</u></u>
NET INCOME	<u><u>(26,138)</u></u>	<u><u>36,439</u></u>

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