

**CIRCLES SOUTH WEST**  
(A company limited by guarantee)



# **Trustees' Report & Financial Statements**

## **Year Ended 31 March 2023**

Company number 07369778

Registered Charity number 1138726

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**FLETCHER & PARTNERS**

**CHARTERED ACCOUNTANTS**

**SALISBURY**

# **CIRCLES SOUTH WEST TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2023**

The Trustees, who are also Directors of the Charity for the purposes of the Companies Act, submit their annual report and the financial statements of Circles South West (CSW) (the company) for the year ended 31 March 2023. The Trustees confirm that the annual report and financial statements of the Charity comply with current statutory requirements<sup>1</sup>, the requirements of the Charity's governing document, and the 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 (FRS102) - Charities SORP (FRS 102).

REGISTERED CHARITY NUMBER	1138726 in England & Wales
REGISTERED COMPANY NUMBER	07369778
CHARITY ADDRESS / REGISTERED OFFICE	7 Madeira Road, Bournemouth, BH1 1QL

## **TRUSTEE DIRECTORS (*correct at the date of signing*)**

### Appointed as Trustee

Stephen Ashton	April 2012 (former Chair and Treasurer)
Tim Price (Deputy Chair)	March 2015 (resigned as Chair and appointed as Deputy September 2022)
Dr Kieran McCartan (Chair)	September 2016 (appointed as Chair September 2022)
Chris Maynard (Treasurer)	July 2017
Stephen Barry	November 2017
Peter Estall	November 2017
<i>Diane Wills</i>	<i>Resigned September 2022, both as Trustee and Deputy Chair</i>
Ian Keys	June 2021
Leonie Cole (Secretary)	June 2021
Sophie Rigali	November 2021
Marcella Mathis	May 2023

## **CHIEF EXECUTIVE OFFICER**

Jo Burden	Appointed June 2013
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## **ADVISERS**

### **Independent Examiner**

James Fletcher FCA, Messrs Fletcher & Partners  
Crown Chambers, Bridge Street, Salisbury, Wiltshire, SP1 2LZ

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<sup>1</sup> Including the Charities Act 2011 (replaced most of Charities Act 2006 and Charities Act 1992); the Charities (Protection & Social Investment) Act 2016 which strengthens the powers of the Charities Commission; the Trustees Acts 1925 and 2000, the most recent Act concerning the powers of Trustees regarding investments and delegation; Charity Commission regulation

**Bankers**

Unity Trust Bank, PO Box 7193, Planetary Road, Willenhall WV1 9DG

**Solicitors**

Wilsons, Alexandra House, St Johns Street, Salisbury SP1 2SB

**CHARITY CONTACT DETAILS**

Correspondence address: PO Box 163, Launceston, Cornwall, PL15 0BA

General email enquiries: [info@circlessw.org.uk](mailto:info@circlessw.org.uk)

Website: [www.circles-southwest.org.uk](http://www.circles-southwest.org.uk)

Twitter: @CirclesSW

Facebook: Circles South West

**STRUCTURE, GOVERNANCE AND MANAGEMENT****Governing Document and Constitution**

CSW is a charitable company limited by guarantee. It was incorporated on 8 September 2010. The company is governed by its Memorandum and Articles of Association dated 31 August 2010 as amended by the AGM of 8 March 2012. The Directors of the company are also the Trustees.

**Governance and Management**

The company (hereinafter referred to as the Trust or Charity or CSW) is governed by its Trustees who meet periodically and who act as Directors for company law purposes. The day-to-day activities are managed by the Chief Executive Officer.

**Recruitment and Appointment of Trustees**

New Trustees are recruited from among people who have an interest in furthering the aims of the Charity with a view to ensuring that all the necessary competencies are represented within the Trustee body. CSW aims to have a Board of between 8 and 12 Trustees drawn from the local community with the broadest possible range of backgrounds. Expressions of interest in becoming a CSW Trustee are welcomed.

**Objects of the Charity**

The objects of the Charity are to relieve the needs and promote the rehabilitation, treatment, education and care of persons who have committed or are likely to commit offences, particularly sexual offences, against others and the families of such persons and others affected by such offences.

**Public Benefit**

The Trustees confirm that they have complied with the duty in Section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission. Specifically, a reduction in sexual offending is of immeasurable benefit to those who might otherwise have become victims, to their families and communities, and to those who have been diverted from offending. As volunteers, members of the general community gain from the opportunity to play a part in preventing such offending.



## SUMMARY OF MAIN ACTIVITIES OF THE CHARITY IN RELATION TO ITS OBJECTS

### Our Mission:

- To prevent sexual abuse by enabling local communities to support the safe integration of people who have sexually harmed
- To promote greater public understanding of community approaches to prevention, risk management and public protection.

CSW is the award winning<sup>2</sup> regional Charity that uniquely provides Circles of Support and Accountability (CoSA/Circles) across South West England, an innovative community approach to reducing the risk of sexual reoffending and Harmful Sexual Behaviour. With a vision of 'No More Victims' of sexual abuse, our primary aim is to prevent further sexual harm by adults convicted of sexual offences and young people with harmful sexual behaviour, thereby preventing the profoundly damaging consequences for victims, their families and communities.

Each Circle provides a small group of carefully selected, trained and professionally supported volunteers to work with an individual who has sexually offended. For adults this often follows a prison sentence. We also provide Circles for young people with harmful sexual behaviour. This individual becomes the 'core member' of a Circle that meets regularly to help the core member to integrate safely in the community and to lead a responsible and offence-free life.

The Circle holds the core member accountable for their continuing behaviour and is alert to any indications of risk that reoffending might occur. In this way, public safety is enhanced, the Circle acting as a safety mechanism for both the core member and the community. Circles work towards there being 'No More Victims' of sexual harm by:

- reducing social isolation and emotional loneliness as well as modelling appropriate adult relationships and demonstrating humanity and care;
- monitoring, to protect the public and increase the safety of communities;
- holding the core member accountable while developing a relationship of trust, honesty and openness
- supporting the core member's safe integration into the local community.

Complementing our core work and on a much smaller scale, we provide support services for the non-offending partners and family members impacted by an individual's sexual offending, enabling them to become 'protectors'. For example, 'Breaking the Cycle' (Licenced by Circles South East) and 'Inform' (Licenced by the Lucy Faithfull Foundation).

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<sup>2</sup> 2019 Robin Corbett Award for Prisoner Re-integration and 2020 Howard League Community Award Commendation (Children in Care and Care Leavers' category)



In more recent years we have grown our provision for young people that now spans preventative work in schools to a suite of direct services for young people with Problematic and Harmful Sexual Behaviour (including Inform Young People, Licenced by the Lucy Faithfull Foundation).

We also provide workforce development for professionals working with people who have sexually harmed. This transfer of knowledge and expertise has contributed to our reputation as a trusted provider of training and consultancy in our specialist field, with a business model that reinvests income generated into our core services.

### **Relationships with Other Bodies**

CSW works within the structures of the Multi-Agency Public Protection Arrangements (MAPPA) and closely with the Responsible Authority – police, probation and prison services. The Charity also works alongside other agencies who have a ‘duty to cooperate’, including health, youth offending services, social care and local education authorities working together to prevent further sexual harm.

CSW is an accredited member of Circles UK, the body responsible to the government (Ministry of Justice) for embedding national standards for the provision of CoSA, undertaking regular Provider ‘Code of Practice Compliance Reviews’ that assess compliance with national standards. In April 2021<sup>3</sup>, CSW achieved 97.7% compliance against national standards (i.e. the ‘Code of Practice for Circles of Support & Accountability v4 July 2018’ and the ‘Code of Practice for Young People’s Circles of Support & Accountability v1 2018’). Our next Compliance Review is scheduled for later in 2023.

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<sup>3</sup> Code of Practice Review Report, June 2021, Circles UK

## ACHIEVEMENTS & PERFORMANCE

We are proud to look back on 2022-23 as another successful year in which we have continued to deliver our core service alongside complementary provision. Importantly we have remained true to our mission to the benefit of service users, local communities, and to our partner agencies, never losing sight of our vision of 'No More Victims' of sexual abuse. As a small-to-medium sized charity working in the criminal justice arena, we must continually respond to a changing environment which includes significant external pressures. This means adapting to policy changes; to various compliance requirements; to the challenges of income generation; to the increasingly complex needs of service users; and to attracting and retaining quality staff and volunteers who make the work possible. This year we have focused on:

- Services: to enhance impact we have broadened our services; developed new working alliances; accessed alternative income sources; grown complementary services to our core work. We have continued to refine and develop our fee-earning workforce development offer for professionals, thereby generating unrestricted funds to re-invest into our core services.
- Human Resources: to ensure the most agile and effective use of our staff resource we have restructured the staff team; recruited new staff and enhanced our staff well-being package. We commissioned an independent pay and reward review and introduced a new employee pay structure. To meet the demand for volunteers we have refreshed our volunteer recruitment strategy and have invested additional resources into volunteer recruitment and retention. We have maintained our commitment to Equity, Diversity and Inclusion (EDI), continuing with the roll-out of EDI training for all staff and volunteers and introducing EDI training as a core training module for all new volunteers.
- Infrastructure development: to ensure contract readiness and standards compliance we have migrated to a new IT system, appointed a new IT managed services support organisation and introduced more sophisticated cyber security requirements. All staff and the nominated Trustee Lead for Data Protection have undertaken data protection training provided by an expert organisation, Hope and May. Thanks to the generous support of Lloyds Bank Foundation Enhance programme, we are in the process of a full data protection audit being undertaken by Hope and May with any remedial work to be undertaken early in 2023-24.
- Evaluation: to demonstrate that what we do works, we have continued to robustly monitor our work, commissioned independent evaluation and raised profile by promoting outcomes.
- Strategic Planning: to inform the next iteration of the charity's strategic plan we have held a series of workshops with staff and trustees.

We are entirely invested in ensuring that we attract and retain the right staff, volunteers and trustees and that they have the necessary knowledge and skill to contribute effectively to CSW's development and provision. Recruiting suitably skilled and experienced staff is increasingly challenging and we are dedicating significant and increasing resources to attract, recruit and retain sufficient suitable volunteers.

We remain focused on delivering creative solutions and responding to changing needs in a challenging environment, at all times working towards our vision of 'No More Victims' of sexual abuse.



## 2022-23 Highlights

### 5 year independent evaluation of 131 Circles by Research in Practice: published February 2023

Between 2017 and 2022 [Research in Practice](#) evaluated 131 Circles provided by Circles South West.

The final report was published in February 2023 and is very positive, demonstrating the statistically significant impact of Circles in reducing dynamic risk over the life of Circles.

The full report is on our website at the link below and the findings are summarised later in this report:

[CSW CoSA 5 year Evaluation by Research in Practice Feb23](#)

The findings were presented at the NOTA Annual International Conference in May 2023.

An evaluation of Circles of Support and Accountability delivered by Circles South West between 2017 and 2022

February 2023



research  
in practice

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### Ministry of Justice Contract: Circles of Support and Accountability for South West Probation Service



Via the Probation Services Dynamic Framework we were advised of contract award in November 2022. Following significant delay, contract mobilisation commenced in March 2023. In the first year we are contracted to provide the Probation Service with 12 Circles for People on Probation convicted of sexual offences who are assessed by His Majesty's Prison and Probation Service (HMPPS) as very high or high risk of serious harm (ROSH) and have at least 18 months on Licence or Order.

### Podcast Launch



This year we launched Circles South West's Podcast on Buzzsprout. The first two episodes focus on raising the profile of volunteering as part of our refreshed volunteer recruitment strategy. Listeners hear first-hand from our volunteers about their motivation to volunteer with us, their learning and their thoughts about how volunteering in a Circle has impacted both them and society more broadly.



Episode 1 - Maz's Story: Maz has been volunteering with us for six years. In the first of our podcasts she talks about how she first heard about the work we do and why she decided to get involved.

*"For me, the premise of no more victims really inspired me because I have known people on the other end of sexual abuse... we all need to do what we can to support change"* Maz, Circle Volunteer

Listen here: [CSW Podcast on Volunteering - Meet Maz](#)

Episode 2 – Will's Story: Following the successful completion of the Young People's Circle in which he volunteered, Will talks about why he volunteers with Circles South West, essential volunteer qualities and working as part of a team.

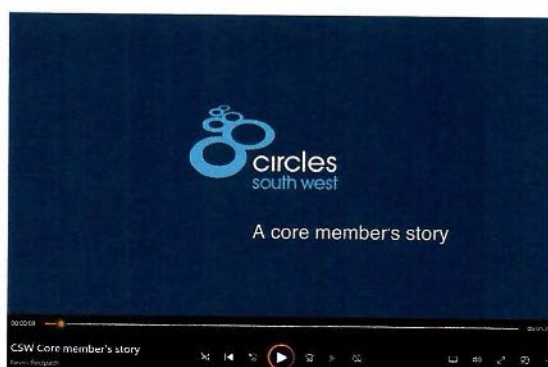
*"Circles is an opportunity for people to take a stand together. Misogynism and sexual violence against women is something that is being talked about and being brought into the spotlight more now and Circles is an opportunity for you to take an active role in being part of the solution"* Will, Circle Volunteer

Listen here: [CSW Podcast on Volunteering - Meet Will](#)

## New promotional films

We produced two new promotional films this year:

A Core Member's Story: is an interview with a core member which was shown at our November 2022 AGM. It has since been anonymised with the core members' voice replaced by that of an actor in order that it can be used in volunteer training and for promotional purposes in the public domain.



About Circles of Support & Accountability (Circles South West): is a basic introduction to Circles that includes the contribution from many stakeholders and the transcript of a core member interview that was spoken by an actor. This latest 2023 edition includes new footage by the Police and Crime Commissioner for Devon and Cornwall, and the Director of Research in Practice speaking about the 5 year evaluation outcomes.

## OPERATIONS

Our core offer and primary service is Circles of Support and Accountability. Complementary provision has this year included:

- Educational workshops: in schools for Years 10 and 11 – interactive preventative workshops e.g. ‘consent and the law’
- Inform Young People: 121 intervention for young people in trouble with school or police for problematic online behaviour (Licenced as Approved Provider by the Lucy Faithfull Foundation)
- Breaking the Cycle: groupwork (and individual programme) for non-offending partners (Licenced as Approved Provider by Circles South East)
- Inform Plus: groupwork for men convicted of offences involving indecent images of children (IIOC) (Licenced as Approved Provider by the Lucy Faithfull Foundation)
- Training and consultancy for professionals around working with people who have sexually harmed.

The first part of this section focuses on Circles, followed by short summaries on the above-stated provision.

### **Circles of Support and Accountability**

In 2022-23, we coordinated 48 active Circles. 25 (52%) of those Circles were newly established in year (since April 2022) with the other 23 (47%) starting before end-March 2022 and straddling the current and previous year.

We coordinated Circles in all five police areas in the South West region, comprising ‘standard’ community Circles for adults, prison/through the gate Circles, Circles for young people (10 years plus), Circles for adults with intellectual disabilities and Reboot Circles<sup>4</sup>

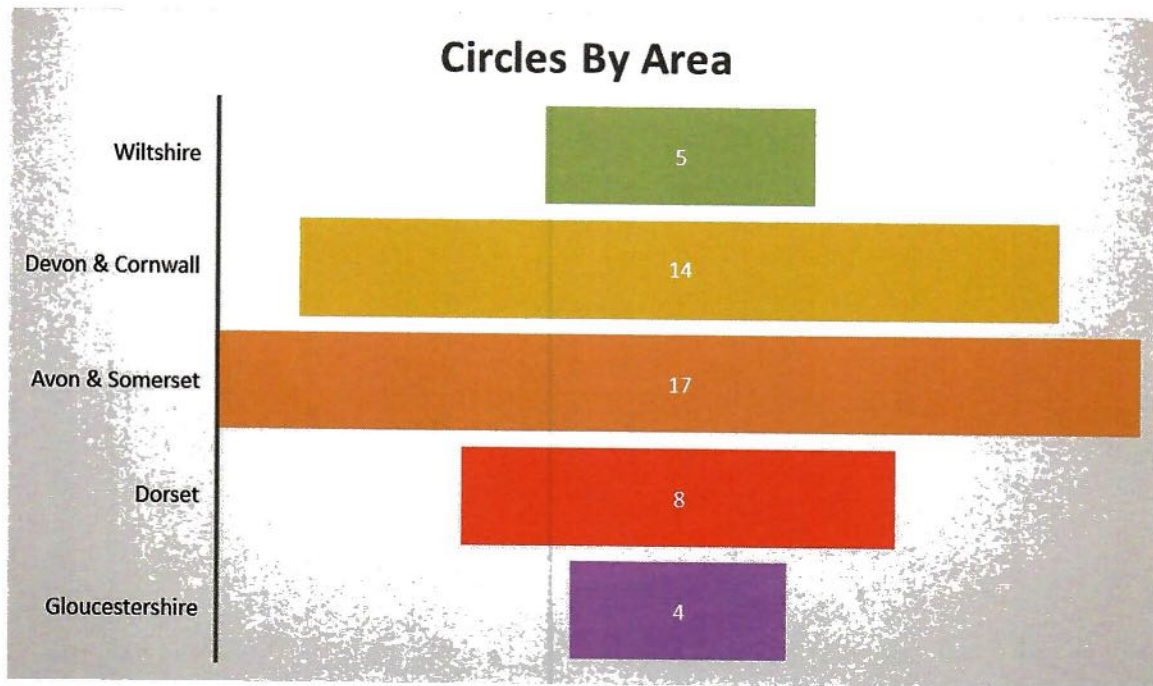
#### Number of Circles by area

As can be seen from the visual below, 35% of all Circles were located in Avon and Somerset and 29% in Devon and Cornwall:

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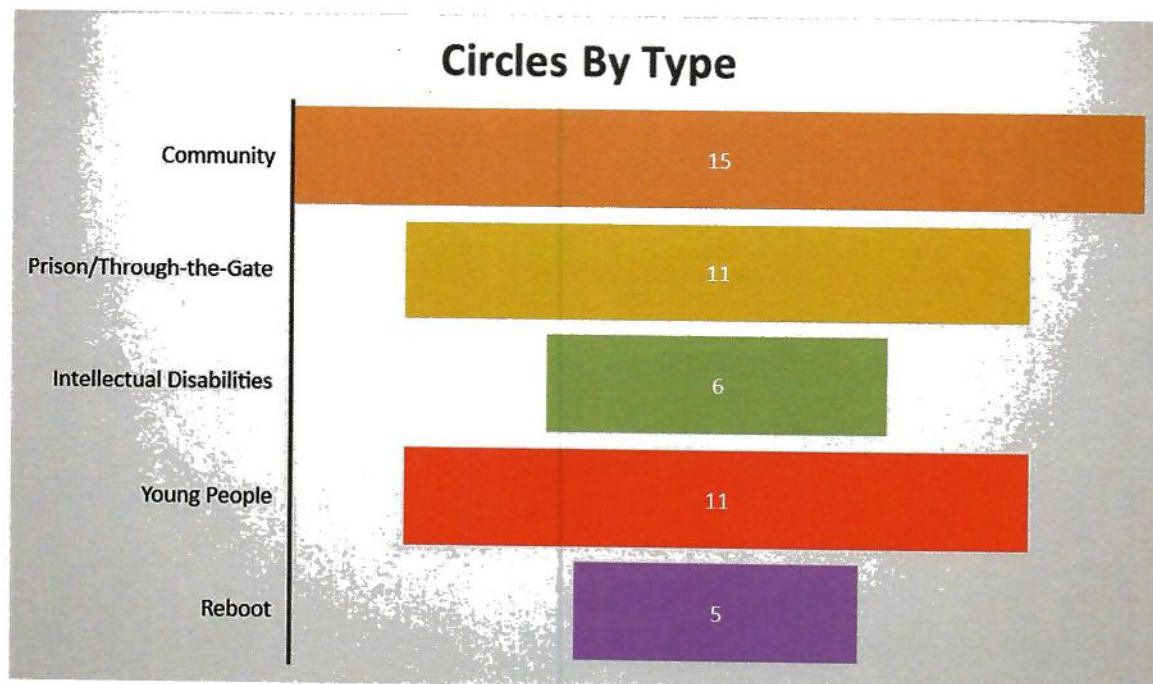
<sup>4</sup> Reboot Circles is a shorter Circle (3-6 months), specifically designed for adults (low to medium risk with high need) convicted of online offences involving indecent images of children.





#### Number of Circles by type

31% were 'standard' community Circles for adults. 23% were Circles for young people and another 23% were Prison/Through-The-Gate Circles. Significantly more Prison/Through The Gate Circles started this year due to the Covid legacy.





### **Core Member Referrals**

During the year 2022-23, there were 89 new core member referral enquiries which converted to 33 formal referrals of whom 4 were assessed as not suitable. 80% of adult referrals were made by the Probation Service, despite no funding from Probation. Other referrers included prisons, police, Children's Social Care, Glebe House Therapeutic Community.

### **Core Members' Diversity<sup>5</sup>**

Core members complete a diversity monitoring form at the beginning of their Circle. In terms of gender, 2 core members were recorded as female (1 adult, 1 U18) and 3 core members as other (2 adult, 1 U18). 88% of core members were recorded as white British, 2% as white Irish, 2% as other white background and 8% as mixed (any background). 40% said they had a disability as defined by the Equality Act 2010. 67% were recorded as heterosexual and 23% gay, lesbian or bisexual. At the point they were allocated to a Circle, core members were between 10 years old and 71 years old, including 19% young people under 18 years old.

### **Index Offences, Prevention Orders**

For the purposes of the summary presented below, the 'index offence' is defined as the last sexual offence for which the core member was convicted, in most cases the offence(s) for which the most recent sentence was imposed. Some core members were convicted of more than 1 category.

Most of our younger core members U18 had not been convicted in relation to their Harmful Sexual Behaviour. The majority of this cohort had been involved in intra-familial abuse, and specifically sibling sexual abuse.

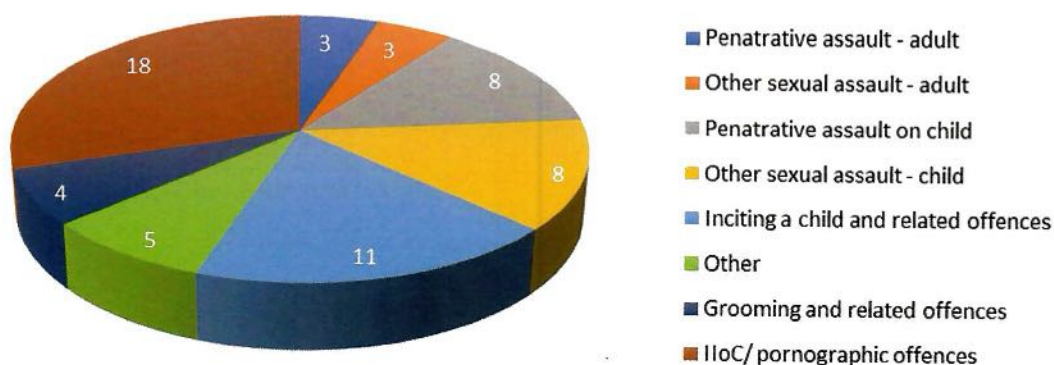
Note on the incidence of Sibling Sexual Abuse: as at April 23, we have coordinated 41 Young Person's Circles, for 40 young people:

- 23/40 (57.5%) include at least some element of sibling sexual abuse
- 12/40 (30%) are known victims of sexual abuse
- 5/40 (12.5%) are suspected victims of sexual abuse though no evidence or disclosure

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<sup>5</sup> Using diversity monitoring categories defined by Circles UK

## Core Member Index Offence, by type



Key:

CSA = Child Sexual Abuse

IIOC = Indecent Images of Children

Of those convicted, 26% of core members were on licence at the point of referral whilst 60% of core members were subject to a Sexual Harm Prevention Order (SHPO).

### Outcomes: Circles of Support & Accountability

28 Circles closed in 2022-23. Of these, 23 (79%) ran their natural course. The median active period was 12 months (Circles Reboot 5-6 months).

5 Circles closed earlier than planned:

- 1 was recalled at 6 months > Sentence End Date, for new non-sexual offences of assault and criminal damage
- 1 had to close after only a month due to the very serious and rapid deterioration of CM health
- 1 was forced to close at 3 months as the CM withdrew consent
- 1 YP Circle closed at 5 months as CM failed to comply with agreed rules/engage
- 1 YP Circle closed at 9 months due to concerns CSW shared with social services about the family

*"I view Circles as a kind of 'bridge': not too sympathetic, as family can sometimes be. Not completely risk averse, as probation can sometimes appear to be. Simply a bunch of normal people who are genuinely supportive, providing me a safe place to seek advice & guidance, to give me a gentle nudge here and*



*there.....It's really hard to express how valuable this has been for me. Without the support of my Circle, life would be a whole lot more difficult."* Core Member

## Independent Evaluation

research  
in practice

*"Circles of Support and Accountability are an important part of a community-led, strengths-based and restorative approach to reducing the risk of future sexual abuse."* Research in Practice

For the 5 years between 2017-2022, [Research in Practice](#) independently evaluated CoSA, with ethics approval from Her Majesty's Prison & Probation Service (HMPPS) National Research Committee (NRC). The full final report was published in February 2023. It can be downloaded at this link [CSW CoSA 5 year Evaluation by Research in Practice Feb23](#) and the findings are summarised below (excerpt from Blog by Lead Researcher, May 23):

The evaluation highlights the statistically significant impact of CoSA in reducing dynamic risk factors associated with sexual recidivism over the life of a CoSA, including sexual interests, offence related attitudes, relationships and self-management. Dynamic risk is impacted by protective factors such as employment and accommodation status, community connectivity and involvement in positive activities as well as risk factors such as social isolation and emotional loneliness, all of which are addressed by CoSA. Data for each Circle is collected at multiple time points, using multiple tools and from multiple stakeholders, providing a comprehensive data set.

### Methodology

Understanding the effectiveness of circles presents a challenge to research given (1) the complexity of sexual offending and the varying underlying causes, and (2) the difficulty of collecting the required quantity of reliable evidence. To address these challenges, the evaluation looked at previous research into circles and other restorative approaches, the existing data available, and Research in Practice worked with Circles South West stakeholders to develop a clear evaluation plan.

Both new and existing data sources were used, including: routine data collection; risk reviews of the core members; bespoke questionnaires designed by Research in Practice; and a range of validated psychometric tools relating to wellbeing and loneliness. Over 5 years, the evaluation looked at 131 circles, of which 65 circles were 'complete' in an evaluation sense (contributing data at the start, middle and end of the circle). The dataset included 1750 completed questionnaires from a variety of stakeholders including coordinators, core members, volunteers and parents/carers (for the young person circles).

To analyse the data collected, a custom computer programme was written. This allocated thousands of individual questions and answers against a framework related to dynamic risk developed by the evaluation in partnership with Circles South West coordinators, volunteers and stakeholders.

### Findings

The research highlighted several key findings, the foremost of which was that in over three quarters of circles, the core member made progress in areas of their dynamic risk. These included improvements in wellbeing, loneliness, social support, careful decision making and managing thoughts and behaviours. For example, in standard circles, 85% reported improved wellbeing: this rose to 92% in circles for those leaving prison. In standard circles, 80% reported improved careful decision making, while 93% of circles for people



with intellectual disabilities reported improved management of thoughts and behaviour. The young person circles reported 76% improved management of thoughts and behaviour, with 93% of parents and carers reporting reduction in perceived risk. Qualitative feedback from core members highlighted the differences that circles made to their lives, including giving them a space to talk openly and improving their confidence to engage in pro-social behaviours. The full report and research summaries are available on the Circles South West website (as per the above link).

As well as the impact that CSW volunteers have had on core members' lives and risk of reoffending / further harmful sexual behaviour, the evaluation also highlighted the contribution to the local economy through the many hours of direct and indirect volunteering time through circle meetings, planning, and training. As well as the financial value (estimated at between £45,000 and £81,000 per year to the local economy), the evaluation identified that volunteers supported their own professional and personal development, such as attaining skills relevant for their work in probation and psychology. This group of volunteers represents a community asset in terms of their experience and skills in restorative work with offenders and their strengths-based approach to prevent further offending.

The data were also analysed to investigate a challenging area of reliability in criminological research: *how can we trust that the responses of people at risk of offending are a reliable marker of ongoing risk?*

Evaluation data showed that the responses to questionnaires from different stakeholders were broadly in agreement with each other across a range of different categories of risk, meaning that the responses of core members in their questionnaires were generally corroborated by the volunteers who worked with them and the professional coordinators. Research in Practice also found a strong positive correlation between an externally validated loneliness questionnaire (the UCLA Loneliness Scale; Hughes et al., 2004) and several other factors of risk, suggesting that self-reported loneliness is a useful indicator of wider dynamic risk. In summary, Research in Practice states that Circles are a really important part of the wider system, providing community led, strengths-based, restorative approaches to reducing sexual harm in communities.

## Conclusion

This evaluation is one of the largest single evaluations of the CoSA approach, particularly in terms of the volume of data collected and analysed. It demonstrates not only the value of circles in the South West of England, but also the dedication of CSW to evidence informed practice. This research did not carry out randomised trials or quasi-experimental methods, due to limitations in access to the wider offending data required. However, using a mixed methods approach, the evaluation of Circles South West has clearly shown the value of CoSA to core members and local communities, as well as contributing to the evidence base of CoSA more widely, including on suitable evaluation approaches in this space.

*"Circles provide a source of positive support, particularly when other support might have fallen away... due to core members' challenging behaviour, their past actions, or their own difficulties with self-esteem and well-being. Whatever the reasons for their isolation and seclusion, the circle presents a reliable and consistent structure in their lives that has shown to be supportive in establishing longer term and more permanent changes"* Research in Practice

*"Partners in prison, probation and youth services have a positive view of this work, and CSW are complementing wider work in the criminal justice sector. CoSA are an important part of a community-led, strengths-based and restorative approach to reducing the risk of future sexual abuse"* Research in Practice



## Case Studies

### CASE STUDY C – young person

C, a 17 year old young man, was referred to Circles from a specialist therapeutic residential placement for young men with harmful sexual behaviour (HSB). He had completed a two year intervention and was returning to live with family. C had previously engaged in a number of incidents of HSB with vulnerable same aged peers.

C was adopted aged two following significant trauma and neglect. He had diagnoses of ADHD and Autistic Spectrum Disorder and a history of self-harm.

Circle action plan: help develop C's independence skills; help develop C's social / relationship skills; support C to engage with College; help C avoid further HSB.

The Circle comprised 4 volunteers, (three females and one male) and ran for 12 months. Overall the volunteers contributed 105 hours of direct contact time with C and 124 hours of indirect time for travel, training and supervision. Most weeks the Circle met at cafes and at other times the Circle engaged in activities such as bowling and mini golf. They met on 32 occasions, plus reviews with the Coordinator and Outer Circle.

Initially C struggled with relationships at college and at home. The Circle worked hard to develop positive relationships with C. They caught the bus with him to Circle meetings, helping him develop independence skills, confidence and self-esteem. The Circle supported C to join a gym and encouraged healthy eating. The Circle Coordinator collaborated with C and professionals to develop a Safety Plan., supporting C's adherence to this.

By the end of the Circle, C had successfully completed College and was planning to return next term. His parents noted a more positive outlook and improvements with improved emotional management and apologising when he got things wrong. C had made a good friend at college and was confident using buses.

C's mother said: *'We are very grateful to the Circle for all their input over the past year. We feel that C has benefited greatly from the experience – particularly in regard to managing relationships'.*

### CASE STUDY K (adult)

K was a serving prisoner at an open prison when his offender supervisor spoke to him about CoSA having seen a presentation about our prison/through the gate Circles.

K (63 years) was sentenced to 8 years imprisonment for (historic) offences of indecent assault and gross indecency committed against his 7 year old daughter (she disclosed the offences in her 20's). Prior to these matters coming to light, he and his then wife had divorced and he had moved to a new area. He had remarried and had another child. Following his arrest and subsequent sentence, his second wife divorced him and stopped contact with his young daughter. He suffered with periods of depression and severe anxiety whilst in prison and attempted suicide on one occasion. He was to be released to an Approved Premises and, due to geographical exclusions, to an area unknown to him and he had no support at all from any friends or family. He was assessed as posing a high risk of serious harm to children



and there were concerns he might attempt to contact his second wife and child. In view of this, he was to be managed at Level 2 MAPPA on release due to multi agency involvement.

K was formally referred to CSW for a Circle by his Probation Officer who identified areas of need as low self-esteem, lack of a pro social network, emotional loneliness and social isolation, factors which all contribute to increasing risk of further offending. His mental state was a concern, as was the fact that he had lost everything on conviction and now needed to rebuild his life from scratch, once released. He would be subject to Licence Conditions and Sexual Harm Prevention Order (SHPO) prohibitions, impacting on where he could live, where he could work, what hobbies he could pursue and requiring him to disclose to any potential partner his offending history. It was considered that a prison/through the gate Circle would both support him and hold him to account in the difficult transition from custody to the community and the challenges that lay ahead.

K met with his Circle volunteers in the prison and was clearly very keen to engage. However, there were concerns that he did not really appreciate that life as a Registered Sex Offender was going to be much harder than he imagined - he had always been employed, had his own home, family and friends about him. The prison Circle meetings focused on his hopes and expectations for the future and looking at how realistically this could be achieved. As a determinate prisoner, he was not eligible for release on temporary licence to the Approved Premises prior to his release, so would not have the opportunity to engage incrementally into the community. He subsequently would say how important it was to have met the volunteers prior to release so he would know someone outside the prison establishment who he could talk to and trust. He knew the volunteers were aware of the details of his offences so he had nothing to hide.

On release, the volunteers met with him weekly for several months before reducing to fortnightly for the remaining term. K found rebuilding his life much harder than anticipated and whilst trying to stay positive, at times presented in low mood, anxious, angry and frustrated. He was encouraged to talk about feelings, which he had not been able to do in the past and this had contributed to problems in relationships. As he began to do this, he would say how important being able to do so in a situation where he felt safe helped him to begin building relationships outside his Circle. He started to engage in appropriate hobbies and helped others living in the Approved Premises with literacy. Volunteers supported him in applying for work and dealing with the knock backs. His move from the Approved Premises to independent accommodation raised concerns again about isolation and his health and meetings focussed on how he was spending his time, how he was coping with living alone and managing feelings about not being allowed contact with his younger child and the lifetime damage he knew he had done to his older child. He clearly valued the 'friendship' and care he felt from the volunteers and described them as his 'parachute'. He went on to obtain work, a huge step forward providing a structure, contact with others, an income and rebuilding self-esteem.

Most of the 38 Circle meetings were formal meetings with occasional meetings in a café and shared meals. He particularly valued this, giving him the confidence to engage more in his own local community.

K's Circle ended after 18 months of contact during which the 4 volunteers gave 110 direct volunteering hours and 164 indirect volunteering hours. At the final review held with his Probation Officer, the regard he had for his volunteers and their freely given time to spend with him was very apparent. They had clearly contributed to supporting him in the identified area of need and he had complied fully with Licence and SHPO conditions and had stayed committed to maintaining an offence free life. He spoke highly of



the Circle, particularly in supporting him from prison, to supported accommodation, to independent living. His Probation Officer echoed his thoughts and believed that the time and support the Circle volunteers had been able to give made an immense difference in his successful transition through these key stages.

*"I know the CM found it very beneficial for the Circle to start prior to his release and the Circle helped ease his transition back into the community. Excellent support offered, thank you!"* Probation Officer

*"I wasn't sure what I was expecting to start off with, but I was surprised about how passionate I felt about being part of a support network for our core member as he didn't have one. So rewarding to see his progress since his release"* Volunteer

*"It's good to be able to be open and talk about my feelings on a regular basis. It would be nice for it to carry on for a bit longer. The Circle has been really helpful, has given me a lot of good feedback, motivating me to carry on"* Core Member

## Complementary Services

### Inform Plus

Licensed by the Lucy Faithfull Foundation, CSW is an Approved Provider of Inform Plus (in Devon, Cornwall, Dorset and Wiltshire). This 11 session (11 week) psycho-educational groupwork programme is for men arrested, cautioned or convicted of internet offences involving indecent images of children (IIOC).

Commissioned by Devon and Cornwall Office of the Police & Crime Commissioner (OPCC), between 2020-2022, CSW delivered 4 programmes specifically for men convicted of IIOC, referred by the police. 16 men completed the programme.

Independent evaluation undertaken by Research in Practice (funded by Nota) will be published in 2023. The draft report concludes that *"Inform Plus has a consistent positive impact on participants [men convicted of IIOC] by enhancing protective factors, which reduce the risk of future offending via improved social networks and personal resources, as well as by mitigating risk factors for criminal behaviour"*.

### Breaking the Cycle

Licensed by Circles South East, CSW is the Approved Provider of this 10 session (10 week) programme for 'non-offending partners' in South West England, specifically for women with children whose current or ex-partner has sexually offended against children. Complementing the statutory child protection process, it is designed to enhance children's safety. As well as a groupwork programme it can also be delivered for individual women.

Commissioned by the Office of the Police and Crime Commissioner for Wiltshire and Swindon, we delivered a Wiltshire group between March-May 2022. Wiltshire Social Care also commissioned the programme on an individual basis. In 2023 we will deliver a Bristol programme (charitable trust funded).

This programme has been extremely well received by the women who have engaged and we are keen to secure funding to be able to provide this service ongoing as a complementary core service.

### Inform Young People

New for 2022-23 is Inform Young People, an educational programme delivered on an individual basis for 13-21 year olds (up to 25 years for people with additional needs) involved in technology-assisted harmful sexual behaviour (TA-HSB). CSW is licensed by the Lucy Faithfull Foundation to provide Inform Young People in South West England.

### Educational Workshops

We continue to provide preventative interactive workshops with groups of young people (Years 10/11) in schools and youth groups e.g. 'consent and the law'.

### Training and Consultancy (workforce development)

For professionals we provide training and consultancy support around working with people who have sexually harmed including:

- 1 day open access courses



- Bespoke training designed to meet organisational need
- Professional group supervision
- Individual non-line management supervision.

Since April 2022 commissioned training and consultancy has included:

- Catch22 (Year 2) contract via the Probation Service Dynamic Framework to provide workforce development programme for staff delivering on the Personal Wellbeing contract, including a series of training and workshops over the year. This is provided in partnership with Circles South East
- Salvation Army and ARA Recovery for All both commissioned staff training in working with people who have sexually harmed
- Bristol Social Services and Shekinah (Make Amends, Plymouth) both commissioned specialist consultancy support (risk assessment guidance and case management group supervision respectively)
- Norway Correction Service purchased places on our volunteer core training residential weekend as part of their development of Circles of Support and Accountability
- Dorset Office of the Police & Crime Commissioner commissioned multi-agency training for professionals around working with young people with harmful sexual behaviour

## STAFF AND VOLUNTEERS

*"Keep up the fantastic work, our community needs you. We are grateful"*<sup>6</sup>

Alison Hernandez, Police & Crime Commissioner for Devon & Cornwall

### Volunteers

Our volunteers are the life-blood of our Charity: they do not simply support Circles, they are Circles. Their ongoing dedication to protecting communities from sexual harm is exceptional. 176 volunteers were involved in the 48 Circles coordinated during the year, contributing between them 8172 hours volunteering time<sup>7</sup>. A conservative estimate of the value in-kind that our volunteers have contributed this year is around £135,491<sup>8</sup>. At the end of 2022-23 we had 166 retained, trained volunteers across the region.

### Independent evaluation: 'volunteering experience'

For the 5 years 2017-2022, [Research in Practice](#) independently evaluated the CoSA provided by CSW. This included a specific focus on the 'Volunteering Experience' of 203 Volunteers involved in 131 Circles. A summary of the findings is produced below; the full evaluation report published in February 2023 can be accessed at this link: [CSW CoSA 5 year Evaluation by Research in Practice Feb23](#)

Circles volunteers were overwhelmingly positive about their experiences with CSW. Many started volunteering as a result of wanting to prevent offending in their communities, and to help marginalised core members to lead more positive lives. Many also saw a benefit in volunteering as a way of strengthening their own skills and developing experience in working with offenders, such as those hoping to work in forensic psychology and probation. The training they received from CSW was highly commended and the majority felt well prepared for their circle. Although relationships with core members took time to develop in some cases, volunteers mainly spoke of positive and respectful relationships with core members, which enabled meaningful work in the circle. Almost all volunteers said that they would volunteer again in the future, and recommend volunteering with CSW to a friend.

### Volunteering Hours

*"The substantial number of volunteering hours reported by Circles South West is a testament to the hard work of the volunteers and professionals involved. Volunteers' external use of the knowledge and skills learned through Circles, and their increased awareness of and advocacy for the potential community role in rehabilitation, also highlights the broader impact of Circles"* (Research in Practice)

Individual volunteering hours are recorded for each individual volunteer in every Circle:

- *Direct volunteering* involves contact between the volunteer and core member.
- *Indirect volunteering* involves Circle work when the core member is not present, such as training and supervision.

It is important to note that these figures *include data for completed Circles only* on a specific date in 2021

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<sup>6</sup> Via Twitter

<sup>7</sup> Using the RiP identified average no. of 227 hours per circle

<sup>8</sup> Using £16.58 per hour as the UK median hourly wage for "Business and public service associates" (ONS, 2020)



(the numbers would be substantially higher had active Circles been included).

Reporting on 78 Circles there were:

- a total of 17,674 volunteering hours
- 7,438.5 direct volunteering hours plus 10,235.5 indirect volunteering hours
- This equates to 227 volunteering hours per Circle
- This represents a staggering £293,035 overall, or £3756 per Circle<sup>9</sup>

## Volunteering Experience

*“Volunteers’ feedback presents a positive picture of volunteering with Circles South West, describing how organisational values align those of the individual, providing vital support from the community, helping rehabilitate people who have committed sexual offences and furthering the goal of ‘No More Victims’” (Research in Practice)*

Table: Aggregate responses from 203 volunteers from 131 Circles

%age Volunteers (n=203)	Category
97%	Volunteers felt safe volunteering with Circles
96%	Volunteers felt supported by Circles South West throughout their time volunteering
93%	Volunteers recommend volunteering with Circles South West
93%	Volunteer felt able to cope with the emotional pressure of volunteering for Circles
92%	Volunteers thought the training adequately prepared them for their Circles
88%	Volunteers found their experiences volunteering with Circles rewarding
86%	Volunteers believed their Circle had a positive relationship with the core member
86%	Volunteers intend to volunteer in another Circle in the future
84%	Volunteers thought their Circle volunteers were well matched to the needs of the core member
84%	Volunteering expectations were met
78%	Volunteers reported learning valuable new skills through volunteering with Circles
73%	Volunteers said they had applied new skills gained outside of Circles
66%	Volunteers thought their core member was accountable to the Circle
63%	Volunteers thought the Circle had significantly reduced the core member’s risk of reoffending/harmful sexual behaviour

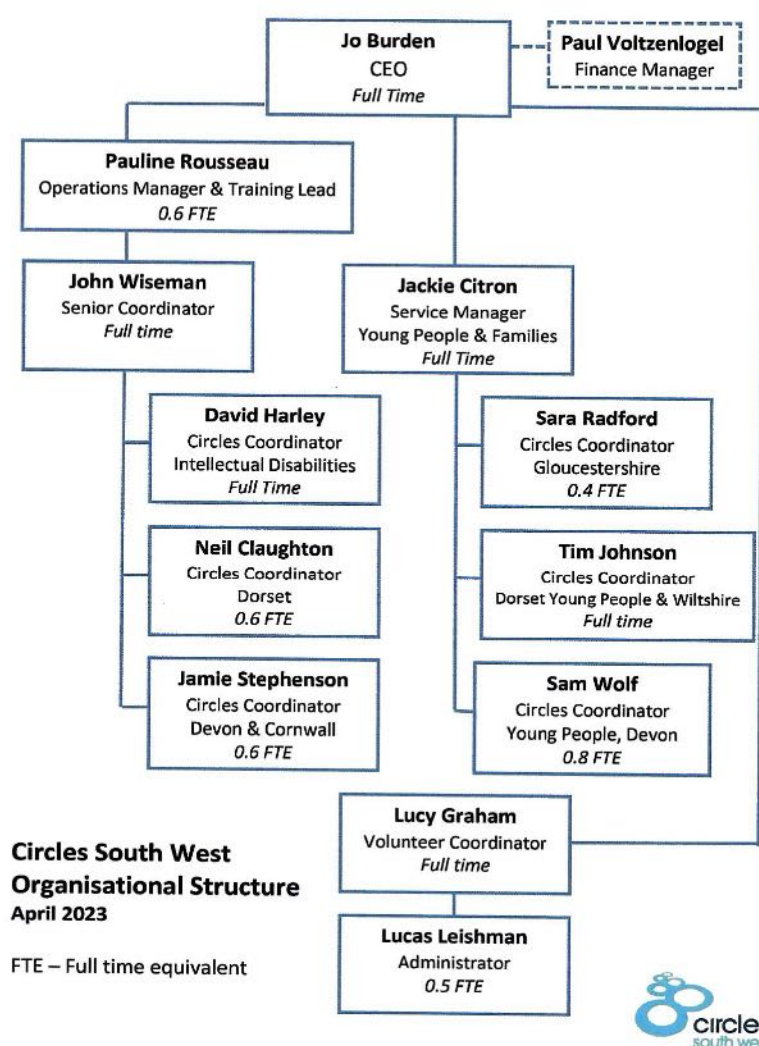
*“As an organisation, Circles South West was described as “supportive”, “friendly”, “professionally run”, “remarkably able”, “efficient” and “well organised”, with an important mission. It was felt to be making a difference. It is considered welcoming and inclusive with volunteers feeling appreciated and supportive” (Research in Practice)*

<sup>9</sup> Using £16.58 per hour as the UK median hourly wage for “Business and public service associates” (ONS, 2020)

## Staff

Our exceptionally skilled and dedicated staff bring extensive combined experience of probation, MAPPA, social work, police, prisons, treatment programmes, working with harmful sexual behaviour, youth justice, learning disabilities, crime prevention and volunteering across the statutory and voluntary sectors. The trustees are grateful to the staff for their wholehearted commitment to the work.

We introduced a new staff structure this year, making better use of the available resources and providing internal progression opportunities for existing staff. We appointed 4 new staff (3 part-time), increasing to 9.5 full-time equivalent staff from April 23 (compared to 8.7 FTE at April 22). Like other voluntary sector organisations, we are finding it increasingly challenging to recruit suitably qualified staff with the required skills, knowledge and experience for our niche work. With the support of Lloyds Bank Foundation, RootsHR undertook an independent Pay and Reward review, including salary bench-marking exercise, resulting in the introduction of a fair and equitable salary banding structure with effect from July 22. The 'staff well-being' package introduced last year continues to be well received; this includes 'emotional well-being' support from an independent counsellor, away days and a rewards and benefit platform.





## REVIEW OF FINANCIAL POSITION AND PERFORMANCE

We have successfully attracted a level of funding in line with our budget. The Charity's recognised income in 2022-23 amounted to £480,946 (previous year £520,119 when significant funds had been brought forward due to the 'Covid-slide' i.e. work deferred due to pandemic restrictions<sup>10</sup>). This method of recognising income is in accordance with the SORP, the Charities Statement of Recommended Practice, and indicates a decrease of recognised income in the year of 7.5%.

Of the recognised income that related to grants, £152,907 (33%) consisted of public sector grants and £313,661 (67%) was derived from Trusts and Foundations. Expenditure amounted to £490,264 (previous year £478,325). At the year-end £203,803 (previous year £213,121) was carried forward to fund activities in future years. The Charity held £37,933 in advance payments for work to be delivered in 2023-24 all of which was held in cash at the Charity's bank.

The Charity's current cash position is sufficient to meet commitments. In addition, the Charity has promises of some £340,099 covering work to be delivered in 2023-24 (which, together with sums carried forward and deferred income, represents 82% of the approved budget) and the Trustees therefore consider that the charity will have sufficient cash resources to meet liabilities as they fall due, and that it is appropriate to prepare the accounts on a going concern basis.

The majority of our funding is short term (often 1 year) and we therefore continue to invest significant time and resources into income generation to ensure sustainability going forward. Our desire to achieve a diverse funding mix has seen a broadening of our offer to test out on a small scale the delivery of 'fee earning' training and consultancy for professionals, developing their skills and knowledge in working with people who have sexually harmed.

We acknowledge financial support from a number of grant-making bodies and other donors. We have received a number of individual and Quaker group donations. Some donors have asked to remain anonymous. We are very grateful to them all.

### Reserves Policy

Last year the Board again considered the need for a Reserves policy that determined a 'sufficient' level of reserves that is not excessive and ensures that the funding stream devoted to our core operations is maximised. Recognising our duty to balance the needs of current and future service users, the Board therefore considered the need to provide within reserves a) a level of working capital that protects the continuity of our core work, b) a level of funding for unexpected opportunities, and c) cover for risks such as unforeseen expenditure or unanticipated loss of income. To that end the trustees consider that unrestricted general reserves of £38,760 would meet that 'sufficiency' objective.

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<sup>10</sup> For example, Prison/TTG Circles were significantly delayed due to the complexities of Covid-management in the prison estate

At the 2022-23 year-end the total level of unrestricted reserves is £67,300 (previous year £57,712). The Board has considered this level of reserves and has, within that, designated £25,000 to extend the delivery of 'fee earning' training and consultancy for professionals by funding the part-time position of Training Lead, and £3,000 to support the delivery of Inform Young People in 2023-24. The balance of £39,300 therefore meets the objective of the Reserves policy.

It remains the Charity's policy not to start any Circle without committed funding for that Circle to continue running for at least a year, and in the opinion of the Trustees there has never been a time when existing commitments were at actual risk of default.

## **RISK MANAGEMENT**

The Board of Trustees maintain a comprehensive risk register, focusing on key areas of risk for the Charity. All risk areas have named leads whose role is to have oversight, monitor for any changes, ensure necessary control measure are in place and that actions required are implemented. Risk areas are graded on the severity of their impact against their likelihood of occurrence using a standard matrix, with a sliding scale of concern using a "traffic light" system going from green to red. All risks areas are reviewed quarterly by the Board but those highlighted as of most concern are subject to more regular review as required and with extra monitoring deemed appropriate by the Board.

Risk areas are grouped under five strategic headings:

**Governance Risks** - The Board is constantly looking to widen its skill set and representation. Trustees have been recruited in recent times with a broad set of skills including expertise in Criminal Justice, Social Services, Finance, HR, IT, Research and Evaluation. New Trustees have been onboarded over recent times to bring in fresh ideas and the Board works well as a team and often alongside staff members. Trustees work in smaller groups as required to oversee specific tasks and there are named Trustees who oversee important business areas such as Finance, Safeguarding issues and key policy areas. Trustees have taken part in extensive EDI training and workshops this year to support the implementation of our EDI policy. The Board oversees general governance, sets the overall strategic goals and regularly monitors overall performance against our key objectives.

**Operational Risks Summary** - Referrals continue to outstrip capacity and we have continued to explore other funding opportunities to try and bridge that gap. The environment we operate in as charity is constantly changing but CSW has proven it has the ability to adapt, often at short notice and take advantage of new opportunities as they arise. As well as our traditional funders, CSW has been successful in securing funding for Circles from the Ministry of Justice through the Probation Service Dynamic Framework after a rigorous national bidding process. Overall, our funding and delivery levels have remained stable and are expanding. There have been no Safeguarding issues involving CSW operations and no other critical incidents this year.



**Financial Risks Summary** - Sustainable funding is an ongoing risk for the charity and is constantly monitored by the CEO and Board of Trustees. Most bids for funding are for fixed term only and often for specific purposes (restricted funds). This requires a constant round of bidding for new funds, none of which is guaranteed to be successful. We also need to ensure we have sufficient unrestricted funding to maintain general operations. Bidding for new funds continued while innovative funding was explored to bolster our operations. The risks of moving into new areas were thoroughly examined by the Board, balancing the dangers of being seen to be going “off mission” versus the need to ensure we have general funds to continue with core business. This is something that is under constant review to ensure we always deliver in line with the overall objectives of the charity. We constantly monitor our reserves and ensure they are appropriate, with any excess being directed back to our key operational work. It is important to maintain the right level of reserves to ensure the financial health and security of the organisation but also that the maximum amount of funding goes into our frontline services.

**External Risks** – The Board regularly reviews the external risks to the organisation including monitoring the local and national areas we operate in. This includes ensuring our credibility with other organisations and our local community as well effectively dealing with any issue that may threaten our credibility and reputation. The Board understand the need for CSW to be seen by others as the competent, trustworthy and effective organisation it clearly is.

**Compliance Risk Summary** - For CSW to continue to work effectively and be a trusted partner we need to ensure we comply with all necessary laws, regulations and standards to operate as a charitable organisation. Our desire is always to exceed standards where it is practical to do so. CSW recognised the need to review and upgrade, where necessary, our IT security and we have made significant steps this year. We have achieved CE Certification, migrated to an even more secure IT system as well as new IT managed service provider. This has improved our ability to communicate and share information securely with other organisations, including Governmental bodies as well as ensuring the information we store is as secure as possible.

## **FUTURE PLANS**

The Charity continues to develop and be sustained. We are passionate in our desire to impact positively on the lives of people who have sexually harmed as part of their desistance journey, thereby making an important contribution to the prevention of sexual abuse in south west communities. We are committed to growing our provision for those secondary victims who are impacted but who often go unheard and unsupported; the non-offending partners, family and friends. Imparting our knowledge and expertise in this field to other professionals through training and consultancy serves to educate, promoting greater understanding and contributing to a more effective multi-agency workforce.

The outlook for the next 12 months is good. We are excited about plans for 2023-24 that include:

- testing out new initiatives including the application of RSVP (Risk for Sexual Violence Protocol V2), a risk assessment tool for adults convicted of or charged with sexual offences
- mobilisation and year 1 delivery of our newest contract with the Ministry of Justice to provide Circles in South West England for the Probation Service
- continued delivery of our newer services such as Inform Young People, Circles Reboot and Breaking the Cycle
- producing the next CSW Podcast with a focus on Breaking the Cycle User Voice
- launching our new strategic plan
- disseminating the findings of the independent evaluation of Circles, as published in February 2023 (summary above)
- implementing even more sophisticated IT systems and achieving Cyber Essentials Plus certification, with the support of PC Comms and Cyber Tec
- ensuring that our data protection processes are of the highest standard with the support of specialist consultant, Hope and May.

We are also looking forward to two new independent evaluation reports of our work, on:

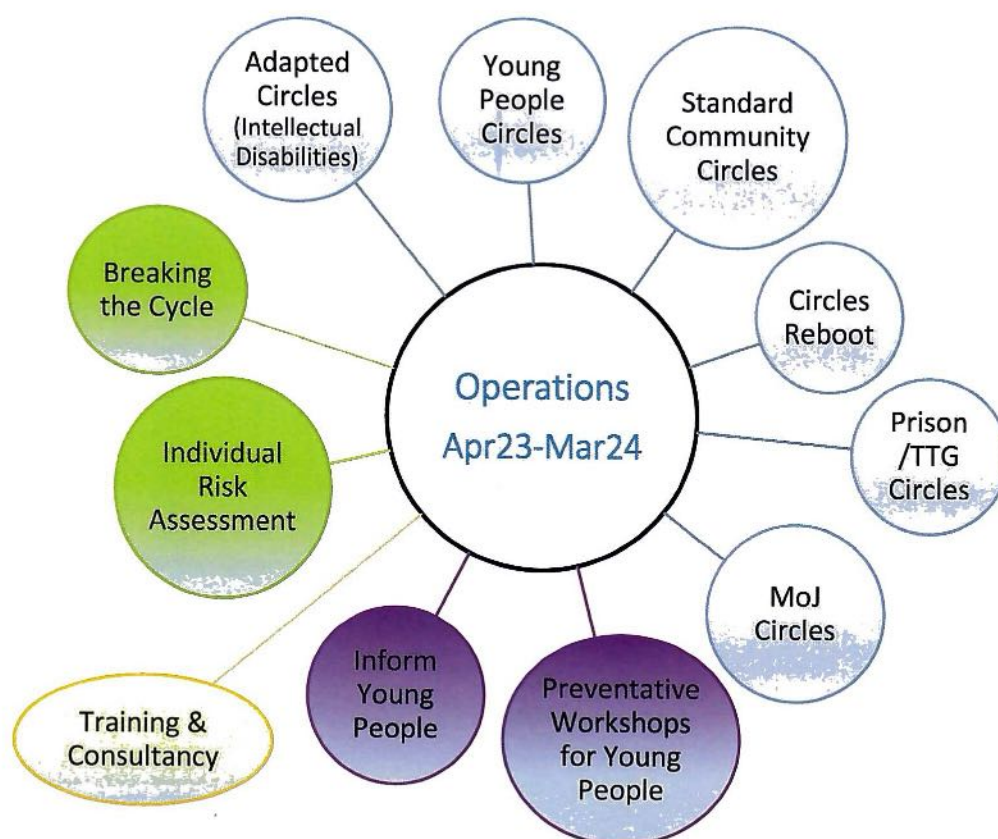
- Inform Plus (for men convicted of online offences involving IIOC, referred by Devon and Cornwall Police) - undertaken by Research in Practice and funded by Nota
- Circles ReBoot (national pilot programme)

Revised national standards for Circles – Code of Practice for Circles of Support and Accountability V5 – were introduced by Circles UK in November 2022. We have worked to ensure compliance with the newly introduced requirements in anticipation of our Code of Practice Compliance Review scheduled for April/May 2023, to be conducted by Circles UK.

### **CSW Operations 2023-24**

The diagram below shows CSW's planned operations for 2023-24, a combination of commissioned, contracted and grant-funded service. Some provision is fully funded, some requires match-funding to release secured funds, and some is 'spot purchased', becoming available as new funds are sourced.





## Income Generation and Added Value

In 2022-23 we secured £152,907 from local public sector sources and £328,039 from voluntary sources, including grants from independent funders, donations and earned income. This means that for every £1 of public funding, we levered in £2.15 from other sources.

We are proud of our achievements in relation to income generation but this remains a constant challenge: more time is dedicated to fundraising and, despite our best attempts, full cost recovery is rare. Most funders want to fund innovation rather than core costs or 'more of the same' and we have diversified our offer to maximise this potential. However, our experience is that there is less availability of funding for our 'core work' and increasing competition for scarce resources.

The vast majority of our referrals for Circles are from Probation and, as at the end of 2022-23 we have received no financial contribution from the Probation Service. However, this is due to change in 2023-24 when we begin to deliver on the recently awarded MoJ CoSA contract.

We have secured funding for 2023-24 from four of the five South West OPCCs but the potential for funding beyond March 2024 is as yet unknown.

## **Managing Growth and Sustainability**

We do not underestimate the challenge of sustaining our work in the current climate. We are committed to ensuring that our staff and volunteers are provided with an infrastructure fit for purpose and the support they need to ensure they deliver the best service possible.

We introduced a new staff structure this year, making better use of the available resources and providing internal progression opportunities for existing staff. Thanks to the support of the Lloyds Bank Foundation Enhance Programme, RootsHR undertook an employee pay and benefits review, including a sophisticated salary benchmarking exercise; as a result a new Pay and Reward Policy and salary band structure were introduced in the Summer of 2022. The 'staff well-being' package introduced last year has been well received which includes 'emotional well-being' support from an independent counsellor, away days and a rewards and benefit platform. The latter is also available to our volunteers.

Attracting sufficient volunteers in the right locations at the right time has become increasingly challenging. There has been a steady decline in volunteering in the criminal justice sector over the last 10 years and this was compounded by the pandemic. In response we are working on a refreshed volunteer recruitment strategy which includes increasing our investment in volunteering this year.

In order to be contract and national standards compliant we continue to refine our IT systems, including cyber security. In 2023 we intend to achieve Cyber Essentials Plus certification and migrate to a more secure IT system.

As we move into the new financial year, frequent review and adjustment of our sustainability strategy is absolutely key in order to ensure that services can be maintained and the Charity is in as stable position as possible in a constantly changing environment.



## ACKNOWLEDGEMENT AND THANKS

Our 2022-23 achievements have been reliant on our partnerships with, and support from, a growing number of trusts and foundations, statutory and voluntary organisations and understanding individuals. Alongside enormous thanks to our volunteers for their time and expertise, we wish to thank sincerely the following donors:

- Catch22
- Circles UK (from National Philanthropic Trust UK)
- Devon & Cornwall Police & Crime Commissioner
- Devon County Council
- Dorset Police & Crime Commissioner
- Enham Trust (Personal Independence Payment)
- Friends Therapeutic Community Trust (Glebe House)
- Gloucestershire Community Foundation
- Gloucestershire Police & Crime Commissioner
- Henry Smith Charity
- Lloyds Bank Foundation
- Ministry of Justice
- North Somerset Council
- Paul Hamlyn Foundation
- Sir James Reckitt Charity
- South Gloucestershire Council
- The AB Charitable Trust
- The Bromley Trust
- The National Lottery Community Fund
- The Triangle Trust
- Wiltshire & Swindon Police & Crime Commissioner

(This list does not include new donors for 2023-24)

Besides the above support, we have appreciated donations from individual volunteers, members of the public and Quaker groups who share our vision. We are also grateful for in-kind support received from many community groups who have promoted and supported our work in various ways.

## TRUSTEES' RESPONSIBILITIES

The Trustees (who are also the Directors of Circles South West Limited for the purposes of company law) are responsible for preparing the report of the Trustees and the financial statements in accordance with applicable law and Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS102).


Company law requires the Trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the net income or expenditure 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;
- observe the methods and principles in the Charities SORP;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping proper accounting records, which are such as to disclose, with reasonable accuracy, the Charity's financial position at any time and to enable the Trustees to ensure that the accounts comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Charity's constitution. They are also responsible for safeguarding the Charity's assets and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees' report has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

Approved by the Board of Trustees on 20/09/23 and signed on its behalf by:

  
.....  
Professor Kieran McCartan (Chair)



**CIRCLES SOUTH WEST  
(A COMPANY LIMITED BY GUARANTEE)  
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES  
FOR THE PERIOD ENDED 31 MARCH 2023**

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I report to the charity Trustees on my examination of the accounts of Circles South West (the Company) for the year ended 31 March 2023 which are set out on pages 31 to 40.

**Responsibilities and basis of report**

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

Having satisfied myself that the accounts 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 your Charity's accounts 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 company'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 Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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:

- (1) accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
- (2) the accounts do not accord with those records; or
- (3) the accounts 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
- (4) the accounts 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 accounts to be reached.

This report is made solely to the Company's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Company's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Company and the Company's Trustees as a body, for my work or for this report.



J Fletcher FCA  
Chartered Accountants  
Crown Chambers  
Bridge Street  
Salisbury  
SP1 2LZ

Date: 26 September 2023

**CIRCLES SOUTH WEST  
(A COMPANY LIMITED BY GUARANTEE)  
STATEMENT OF FINANCIAL ACTIVITIES  
INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT  
FOR THE YEAR ENDING 31 MARCH 2023  
COMPANY REGISTRATION NO. (ENGLAND AND WALES) 07369778**

		<b>2023</b>			<b>2022</b>
		<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Total</b>	<b>Total</b>
		<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>INCOME FROM</b>					
	<b>Notes</b>				
Donations and Legacies					
Grants					
Private Sector	2a	117,039	196,622	313,661	335,041
Public Sector	2a	13,272	139,635	152,907	159,303
Donations	2b	1,603	0	1,603	249
Investments					
Bank and deposit interest	2c	3	0	3	8
Other incoming resources	2d	12,772	0	12,772	25,518
<b>TOTAL</b>		<b>144,689</b>	<b>336,257</b>	<b>480,946</b>	<b>520,119</b>
<b>EXPENDITURE ON</b>					
Charitable activities	3	130,101	360,163	490,264	478,325
<b>TOTAL</b>		<b>130,101</b>	<b>360,163</b>	<b>490,264</b>	<b>478,325</b>
<b>NET INCOME/(EXPENDITURE) BEFORE OTHER RECOGNISED GAINS AND LOSSES</b>		<b>14,588</b>	<b>(23,906)</b>	<b>(9,318)</b>	<b>41,794</b>
Transfer between funds	8	(5,000)	5,000	-	-
<b>NET MOVEMENT IN FUNDS</b>		<b>9,588</b>	<b>(18,906)</b>	<b>(9,318)</b>	<b>41,794</b>
<b>RECONCILIATION OF FUNDS:</b>					
Total funds brought forward		57,712	155,409	213,121	171,327
<b>Total funds carried forward</b>		<b>67,300</b>	<b>136,503</b>	<b>203,803</b>	<b>213,121</b>

The statement of financial activities includes all gains and losses in the period. All income and expenditure derives from continuing activities.



**CIRCLES SOUTH WEST  
(A COMPANY LIMITED BY GUARANTEE)  
BALANCE SHEET  
AS AT 31 MARCH 2023  
COMPANY REGISTRATION NO. (ENGLAND AND WALES) 07369778**

	Notes	2023	2022
<b>FIXED ASSETS</b>	10	<u>1,667</u> 1,667	<u>0</u> 0
<b>CURRENT ASSETS</b>			
Debtors	4	22,940	2,880
Cash at bank and in hand		237,334	302,640
		<u>260,274</u>	<u>305,520</u>
<b>LIABILITIES</b>			
Creditors falling due within one year	5	(58,138)	(92,399)
Net current assets		202,136	213,121
Total net assets		<u>203,803</u>	<u>213,121</u>
<b>THE FUNDS OF THE CHARITY</b>			
Unrestricted Funds	7	67,300	57,712
Restricted Funds	8	136,503	155,409
<b>TOTAL CHARITY FUNDS</b>		<u>203,803</u>	<u>213,121</u>

The Trustees consider that the company is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and members have not required the company to obtain an audit for the year in question in accordance with section 476 of the Act.

The Trustees acknowledge their responsibilities for complying with the requirement of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The financial statements have been prepared in accordance with the provisions available to companies subject to the small companies regime.

The financial statements were approved and authorised by the Trustees below.

Approved by the board of trustees on 20/09/23 and signed on its behalf by:

  
Dr Kieran McCartan (Chair)

**CIRCLES SOUTH WEST**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**CASH FLOW STATEMENT**  
**FOR THE YEAR ENDING 31 MARCH 2023**  
**COMPANY REGISTRATION NO. (ENGLAND AND WALES) 07369778**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<i>Cashflows from Operating Activities</i>		
Net Cash provided by Operating Activities	<b>(63,307)</b>	<b>44,088</b>
<i>Cashflows from Investing Activities</i>		
Purchase of property, plant and equipment	(1,999)	-
Net Cash provided by Investing Activities	<b>(1,999)</b>	<b>-</b>
 Net Change in cash and cash equivalents in the period	 <b>(65,306)</b>	 <b>44,088</b>
Cash and cash equivalents at the beginning of the period	<b>302,640</b>	<b>258,552</b>
Cash and cash equivalents at the end of the period	<b>237,334</b>	<b>302,640</b>
 Net Change in cash and cash equivalents in the period	 <b>(65,306)</b>	 <b>44,088</b>

**Notes to Cashflow Statement**

**Reconciliation of net income to net cash flows from operating activities**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Net income for the reporting period	<b>(9,318)</b>	<b>41,794</b>
Adjustments for:		
Depreciation	332	-
(increase)/decrease in debtors	(20,060)	(2,640)
Increase/(decrease) in creditors	(34,261)	4,934
Net cash provided by operating activities	<b>(63,307)</b>	<b>44,088</b>

**Analysis of cash and cash equivalents**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Cash in hand and at bank	<b>237,334</b>	<b>302,640</b>
Total cash and cash equivalents	<b>237,334</b>	<b>302,640</b>



**CIRCLES SOUTH WEST  
(A COMPANY LIMITED BY GUARANTEE)  
NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDING 31 MARCH 2023**

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**Note**

**1 ACCOUNTING POLICIES**

**a. Basis of preparing the financial statements**

Circles South West meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

These accounts (financial statements) have been prepared using the historical cost convention except any items disclosed in the accounting policies as being shown at fair value and are presented in sterling, which is the functional currency of the entity. Balances within the accounts have been rounded to the nearest £1. The accounts are prepared under the historical cost convention, in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and the Republic of Ireland (FRS 102) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Companies Act 2006.

**b. Preparation of the accounts on a going concern basis**

The Trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

**c. Company status**

The charitable company is a private company limited by guarantee incorporated in England and Wales with the registered number 07369778. The members of the charity are the Trustees named on page 1. The registered office is 7 Madeira Road, Bournemouth BH1 1QL.

In the event of the company being wound up, the liability in respect of the guarantee is limited to £10 per member of the company.

**d. Fund accounting**

Funds held by the charity fall into the following categories:

**(i) Unrestricted general funds:**

These are funds which can be used, at the discretion of the Trustees, in accordance with the charitable objectives of the charity and which have not been designated for other purposes.

**(ii) Unrestricted designated funds:**

These are funds which have been designated for particular future projects

**(iii) Restricted funds:**

These are funds that can only be used by the charity for particular purposes. Restrictions arise either when they are specified by the donor or when funds are raised for a specific purpose.

**CIRCLES SOUTH WEST  
(A COMPANY LIMITED BY GUARANTEE)  
NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDING 31 MARCH 2023**

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**e. Income**

Income is recognised when the charity has entitlement to it, it is certain that the income will be received, and its monetary value can be measured with sufficient reliability.

Grants and donations for specific purposes are accounted for as receivable and are treated as forming restricted funds

**f. Expenditure**

Expenditure is recognised on an accruals basis as a liability is incurred. Contractual arrangements and performance related grants are recognised as services are supplied. Costs of generating funds are those costs incurred in attracting voluntary income. Charitable activities comprise those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

**g. Charitable activities**

Charitable expenditure includes all expenditure directly related to the objects of the charity and governance and other support costs

**h. Governance costs**

These costs represent the costs incurred by the charity in respect of management and administrative expenditure and compliance with statutory and legal requirements

**i. Tangible fixed assets**

Tangible fixed assets costing over £250 are capitalised. Assets costing less than this are written off on purchase. Depreciation is provided at rates calculated to write off the cost of each asset over its expected useful life.

**j. Debtors**

Debtors are measured at the amounts the charity anticipates it will receive from a debt or the amount it has paid in advance for goods or services.

**k. Cash at bank and in hand**

Cash at bank and in hand includes cash and cash on deposit.

**l. Liabilities**

Liabilities are measured at the amounts the charity anticipates it will pay to settle a debt or the amount it has received as an advance payment for goods or services it must provide.

**m. Financial Instruments**

The charity only has financial assets and liabilities of a kind that qualify as financial instruments. They are initially recognised at transaction value and subsequently measured at their settlement value.

**n. VAT**

Income and expenditure is stated gross of VAT as it is not recoverable. CSW is not registered for VAT.



**CIRCLES SOUTH WEST**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDING 31 MARCH 2023**

**Note**

**2 INCOME - by fund**

	2023			2022		
	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	£	£	£	£	£	£
<b>a. Grants</b>						
Private sector	117,039	196,622	313,661	123,079	211,962	335,041
Public sector	13,272	139,635	152,907	14,248	145,055	159,303
	<b>130,311</b>	<b>336,257</b>	<b>466,568</b>	<b>137,327</b>	<b>357,017</b>	<b>494,344</b>
<b>b. Donations</b>	1,603	-	1,603	249	-	249
<b>c. Bank/Deposit Interest</b>	3	-	3	8	-	8
<b>d. Other income</b>	12,772	-	12,772	16,299	9,219	25,518
<b>Total income</b>	<b>144,689</b>	<b>336,257</b>	<b>480,946</b>	<b>153,883</b>	<b>366,236</b>	<b>520,119</b>

Other income includes £nil received from Covid-19 Business Continuity measures (2022 £5,965)

**3 EXPENDITURE ON CHARITABLE ACTIVITIES**

	2023			2022		
	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	£	£	£	£	£	£
<b>Rehabilitation of offenders</b>						
Direct costs	-	348,856	348,856	-	326,726	326,726
Governance costs	-	11,307	11,307	-	11,689	11,689
<b>External training and overheads</b>						
Direct costs	122,013	-	122,013	134,197	-	134,197
Governance costs	8,088	-	8,088	5,713	-	5,713
	<b>130,101</b>	<b>360,163</b>	<b>490,264</b>	<b>139,910</b>	<b>338,415</b>	<b>478,325</b>
<b>Governance costs</b>			<b>2023</b>			<b>2022</b>
			£			£
Finance management and bookkeeping costs			15,653			14,777
Accountancy charges			500			500
Independent examination fee			1,080			1,080
Trustees Meeting expenses			2,162			1,045
			<b>19,395</b>			<b>17,402</b>

**CIRCLES SOUTH WEST**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDING 31 MARCH 2023**

Note

**4 DEBTORS**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Trade Debtors	4,204	2,880
Accrued Income	18,736	-
	<b>22,940</b>	<b>2,880</b>

**5 CREDITORS**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Trade creditors	10,497	8,488
Other creditors	8,128	8,171
Accruals	1,580	6,910
Deferred income	37,933	68,830
	<b>58,138</b>	<b>92,399</b>

**Deferred Income**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Balance at 1 April 2022	68,830	65,694
Amounts released to income	(68,830)	(65,694)
Amounts deferred in the year	37,933	68,830
Balance at 31 March 2023	<b>37,933</b>	<b>68,830</b>

Deferred income comprises funding received during the year to be recognised as incoming resources in 2022-23. £37,933 (2022 £33,773) related to unrestricted funds and £nil (2022 £35,057) to restricted funds

**6 ANALYSIS OF STAFF COSTS**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Salaries and wages	318,633	307,649
Social security costs	27,493	25,748
Pension costs	12,507	11,912
Total	<b>358,633</b>	<b>345,309</b>

There were no employees with emoluments over £60,000.

The average monthly headcount was 12 (2022 12).

During the year, no Trustee received remuneration or benefits in kind (2022 £nil).

During the year 5 Trustees (2022 3) were reimbursed £717 for travel and office expenses (2022 £238).

The CEO, Ms Jo Burden, is considered to be the key management person of the charity. The total paid to the CEO during the year (excluding pension payments) was £56,702 (2022 £52,276).

All staff costs are divided among the operational funds according to staff time expended.



**CIRCLES SOUTH WEST  
(A COMPANY LIMITED BY GUARANTEE)  
NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDING 31 MARCH 2023**

**Notes**

**7 UNRESTRICTED FUNDS  
2023**

	Balance at 1 April 2022	Movement in funds Income	Expenditure	Transfers between funds	Balance at 31 March 2023
General Fund	37,712	144,689	(130,101)	(13,000)	39,300
Designated fund	20,000	-	-	8,000	28,000
	<b>57,712</b>	<b>144,689</b>	<b>(130,101)</b>	<b>(5,000)</b>	<b>67,300</b>

2022

	Balance at 1 April 2021	Movement in funds Income	Expenditure	Transfers between funds	Balance at 31 March 2022
General Fund	43,739	153,883	(139,910)	(20,000)	37,712
Designated fund	-	-	-	20,000	20,000
	<b>43,739</b>	<b>153,883</b>	<b>(139,910)</b>	<b>0</b>	<b>57,712</b>

**8 RESTRICTED FUNDS  
2023**

	Balance at 1 April 2022	Movement in funds Income	Expenditure	Transfers between funds	Balance at 31 March 2023
<b>Rehabilitation of Offenders:</b>					
Young People's Services	20,917	123,867	(133,284)	5,000	16,500
Adapted Circles	7,380	54,435	(38,440)	-	23,375
Prison Project	44,620	56,026	(52,656)	-	47,990
Reboot Circles	-	21,408	(12,970)	-	8,438
Inform/Inform Plus	19,400	-	(19,400)	-	-
Devon & Cornwall Circles	38,492	33,735	(53,627)	-	18,600
Dorset Circles	15,000	23,188	(31,588)	-	6,600
Wiltshire Circles	9,600	18,150	(12,750)	-	15,000
Ministry of Justice Circles	-	5,448	(5,448)	-	-
	<b>155,409</b>	<b>336,257</b>	<b>(360,163)</b>	<b>5,000</b>	<b>136,503</b>

2022

	Balance at 1 April 2021	Movement in funds Income	Expenditure	Transfers between funds	Balance at 31 March 2022
<b>Rehabilitation of Offenders:</b>					
Young People's Services	25,681	73,336	(78,100)	-	20,917
Adapted Circles	14,901	43,310	(50,831)	-	7,380
Prison Project	11,735	86,902	(54,017)	-	44,620
Reboot Circles	-	19,757	(19,757)	-	-
Inform/Inform Plus	2,802	31,666	(15,068)	-	19,400
Devon & Cornwall Circles	30,334	39,956	(31,798)	-	38,492
Dorset Circles	13,296	37,516	(35,812)	-	15,000
Wiltshire Circles	14,112	26,944	(31,456)	-	9,600
Befriending Services	14,727	6,849	(21,576)	-	-
	<b>127,588</b>	<b>366,236</b>	<b>(338,415)</b>	<b>-</b>	<b>155,409</b>

Inform Young People project. At year-end, they added £13,000 to the Designated fund, being an addition of £10,000 to the funds held towards the salary of the Training Manager, and £3,000 for further Inform Young People interventions. All other Unrestricted sums were consolidated into Reserves at year-end, leaving the General Reserve at £39,300.

**CIRCLES SOUTH WEST  
(A COMPANY LIMITED BY GUARANTEE)  
NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDING 31 MARCH 2023**

**9 SUMMARY OF FUNDS**

	<b>Balance at 1 April 2022</b>	<b>Movement in funds Income</b>	<b>Expenditure</b>	<b>Transfers between funds</b>	<b>Balance at 31 March 2023</b>
General Fund	37,712	144,689	(130,101)	(13,000)	39,300
Designated Fund	20,000	-	-	8,000	28,000
Restricted fund	155,409	336,257	(360,163)	5,000	136,503
	<b>213,121</b>	<b>480,946</b>	<b>(490,264)</b>	<b>-</b>	<b>203,803</b>
	<b>Balance at 1 April 2021</b>	<b>Movement in funds Income</b>	<b>Expenditure</b>	<b>Transfers between funds</b>	<b>Balance at 31 March 2022</b>
General Fund	43,739	153,883	(139,910)	(20,000)	37,712
Designated Fund	-	-	-	20,000	20,000
Restricted fund	127,588	366,236	(338,415)	-	155,409
	<b>171,327</b>	<b>520,119</b>	<b>(478,325)</b>	<b>-</b>	<b>213,121</b>

**Restricted fund purposes:**

Circles of Support and Accountability in Dorset, Wiltshire, Devon & Cornwall are for adults who have been convicted of serious sexual offences who have been assessed as medium to very high risk of re-offending/causing serious harm.

The non-location specific projects provide Circles of Support and Accountability for younger people (Young People's Service); for adults with intellectual difficulties (Adapted Circles); and for adults convicted of sexual offences started in prison prior to their release and then on into the community (Prison Project).

Circles Reboot is designed for adults (low to medium risk with high need) who have been convicted of internet offences involving indecent images of children.

The Inform Plus/Inform projects provide group and individual support programmes for individuals who have harmed sexually online and for the adult partners/family/friends impacted.

Ministry of Justice Circles are Circles commissioned by the Ministry of Justice for referrals from the Probation Service South West of adults who meet strict eligibility criteria.

Funds received in the year specifically for 2023-24 are included in deferred income (Note 5)



**CIRCLES SOUTH WEST**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDING 31 MARCH 2023**

**10 Tangible Fixed Assets**

**COST**

At 01/04/2022	-
Additions	1,999
At 31/03/2023	1,999

**DEPRECIATION**

At 01/04/2022	-
Charge for year	(332)
At 31/03/2023	(332)

**NET BOOK VALUE**

At 31/03/2023	1,667
At 31/03/2022	-

**11 ANALYSIS OF NET ASSETS BETWEEN FUNDS**

<b>2023</b>	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Total 2023</b>
Fixed Assets	1,667	-	1,667
Trade Debtors	4,204	-	4,204
Accrued Income	-	18,736	18,736
Cash at bank and in hand	102,536	134,798	237,334
Current liabilities	(41,107)	(17,031)	(58,138)
	<b>67,300</b>	<b>136,503</b>	<b>203,803</b>
<b>2022</b>	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Total 2022</b>
Debtors	2,880	-	2,880
Cash at bank and in hand	95,035	207,605	302,640
Current liabilities	(40,203)	(52,196)	(92,399)
<i>Total</i>	<b>57,712</b>	<b>155,409</b>	<b>213,121</b>

**12 RECOGNITION OF INCOME**

Income is recognised when the charity is entitled to it and not when it incurs the related expense. Unspent income for specific expenditure is carried forward as restricted funds.

If the income were to be recognised so that it was matched to the expenditure within the accounts, the income for the year would have been as follows:

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Pro forma income	431,022	426,604

**13 RELATED PARTY**

There were no related party transactions during the year