



## The Revolving Doors Agency

### Annual report and financial statements

🕒 For the year ending 31 March 2023

Company number    2845452

Charity number     1030846

#### Registered office and operational address:

South Bank Technopark  
90 London Road  
London  
SE1 6LN

#### Trustees

**Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows:**

K Ager	
S Ahmad (stepped down 26 April 2023)	
C Beal	Treasurer
O Blake (appointed 26 July 2023)	
S Donaldson (stepped down 26 April 2023)	
C Hedderman	
K Graham-Moore (appointed 26 July 2023)	
J Johnson	
I Parker (stepped down 26 April 2023)	
S Payne CBE	Chair
M Rutherford	
P Sethi (appointed 26 July 2023)	
R Street	
E Sweet (appointed 26 July 2023)	
T Webb OBE	

### Principal staff

#### **Pavan Dhaliwal**

Katy Savage  
Andy Williams  
Cordelia Tucker O'Sullivan

#### **Chief Executive**

Director of Partnerships and Operations  
Director of Involvement  
Director of Policy Research and  
Communications

### Bankers

Co-operative Bank Plc.  
Balloon Street  
Kingshill  
Manchester  
M60 4EP

CAF Bank Ltd  
West Malling  
Kent  
ME19 4TA

Virgin Money 1  
Jubilee House  
Gosforth  
Newcastle Upon Tyne  
NE3 4PL

Triodos Bank UK Ltd  
Deanery Road  
Bristol  
BS1 5AS

### Solicitors

Bates Wells LLP  
10 Queen Street Place  
London, EC4R 1BE

Russell-Cooke LLP  
8 Bedford Row  
London  
WC1R 4BX

### Auditor

Sayer Vincent LLP  
Chartered Accountants and Statutory Auditors  
Invicta House, 108-114 Golden Lane  
London,  
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## Message from the Chair of Trustees

Dear Friends and Supporters,

As the Chair of the Board at Revolving Doors, I am delighted to present our annual review for the year 2022-2023. As this year draws to a close we look forward to a significant milestone, marking 30 years of our organisation and our unwavering commitment to breaking the cycle of crisis and crime. Our mission remains clear – to champion long-term solutions for justice reform that tackle the root causes of reoffending and support individuals on their journey towards better lives.

Our values are the compass that guides us in our daily work. We firmly believe in a humane approach that responds to unmet needs, recognises the impact of trauma, poverty, and discrimination, and empowers those with lived experience to be at the forefront of change. Our work centres on the ‘revolving door’ group, individuals who have repeated contact with the criminal justice system and whose struggles are often rooted in unmet, yet profound health issues and significant social needs, including substance misuse, homelessness, mental ill-health and domestic abuse.

Our success is built on a strong foundation of values that include being led by our lived experience members, acting with empathy and respect, valuing diverse perspectives, being evidence-led, fostering collaboration, and maintaining organisational credibility. These values are the essence of who we are and how we operate.

Our 2022-2024 strategic plan, co-produced with our members sets out clear focus areas for our work. These encompass diversion and prevention, sentencing and probation, resetting the system, procedural justice, and organisational resilience. Each area represents a critical aspect of our commitment to justice reform.

In the pages that follow, you will find a comprehensive overview of our key achievements over the past year in each of these areas. These achievements include our New Generation Policing project, our work on improving health and justice commissioning, our partnerships that push the scale, scope and impact of coproduction in research and evaluation, our advocacy for sentencing and probation reform, our leadership in advocating for a neuroinclusive criminal justice system, and our efforts to promote procedural justice. We are immensely proud of what we have accomplished together.

Looking ahead, we have outlined our plans for the next 12 months. These include continued advocacy for young adults, promoting the socioeconomic duty, and expanding our work on diversion. We will also persist in advocating for the implementation of recommendations from our Probation Inquiry, develop campaigns to address the criminalisation of poverty, and expand our specialist forums to better serve marginalised communities.

As an organisation, we are committed to organisational resilience, rebranding to better communicate our message, and enhancing member recruitment and progression. We are proud of the progress we have made in these areas and look forward to further strengthening our team and culture.

In closing, I want to express my sincere gratitude to our dedicated staff, our trustees, our members, our partners, and our supporters. It is your unwavering commitment and passion that drive our work and make our mission a reality. Together, we are making a positive impact on the lives of individuals affected by the criminal justice system and social injustice more broadly, and together, we will continue to break the cycle of crisis and crime.

The trustees present their report and un-audited accounts for the year ended 31 March 2023.

The accounts have been prepared in accordance with the accounting policies set out in Note 1 and comply with the charity's memorandum and articles of association, the Charities Act 2011, the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard application in the UK and Republic of Ireland (FRS 102).

## Our mission, vision and values

Our mission is to break the cycle of crisis and crime. We achieve this through championing long-term solutions for justice reform that tackle the root causes of reoffending and support people's journeys towards better lives. We advocate for a humane approach that responds to people's unmet needs and works with them to reach their full potential and thrive. We advocate for a system that recognises and addresses the drivers of contact with the criminal justice system, namely trauma, poverty and discrimination.

We focus on the 'revolving door' group of people, those who have repeat contact with the criminal justice system and whose behaviours are largely driven by unmet health and social needs. These include combinations of substance misuse, homelessness, mental ill-health and domestic abuse often referred to as 'multiple disadvantage'. To fulfil our ambition, we work to drive systems change in criminal justice and related sectors.

Our work is underpinned by the following values:

- Empowering the voice of those with lived experience of the criminal justice system, supporting and promoting their role in driving change.
- Acting with empathy and respect with a belief in people's potential.
- Valuing experience from multiple perspectives rooted in equality and diversity.
- Being evidence-led, finding what works and what doesn't.
- Acting collaboratively and working closely with partners to have a bigger impact overall.
- Organisational credibility, built on sound governance, finance and people.
- Being brave and ambitious, challenging the current system, and offering solutions that will break the cycle of crisis and crime.

Our 2022-2024 strategic plan, coproduced by staff, trustees and our members – people with recent lived experience of the revolving door – and launched in June 2023 sets out five focus areas:

- **Diversion and prevention:** advocating for solutions that lie primarily outside the criminal justice system and that address the root causes of offending behaviours.
- **Sentencing and probation:** promoting good practice and take up of community sentences and a more flexible and person-centred approach to reform and recovery.
- **Resetting the system:** proposing bold policy solutions that address the significant challenges facing the criminal justice system and the people within it. This includes advocating for trauma-informed approaches and wider systems change.
- **Procedural justice:** advocating for the fair and humane treatment of those in the revolving door, particularly minoritised communities and women, and the agencies with which they interact.
- **Organisational resilience:** strengthening our charity in accordance with our value of being built on sound governance, finance and people.

The following report sets out key achievements across these five areas.

## Key achievements

### Diversion and prevention

#### New Generation Policing

Our New Generation Policing project largely concluded this year. The aim was to improve policing approaches to meet the needs of young adults and respond to experiences of poverty, trauma and structural inequalities. We've continued to promote and disseminate the considerable evidence base that we've generated over the last three years, build and maintain relationships and progress the young adult agenda. We welcomed the remaining members of our young adult forum into our core membership. The young adults that remain engaged with us have added huge value in the forums and other lived experience teams. Two have joined our forum facilitation team.

In June, in partnership with Bright Blue, a think tank, we held a roundtable with the then Minister for Crime and Policing, Kit Malthouse MP, several Police and Crime Commissioners (PCCs) and the Executive Director of the Youth Endowment Fund. We discussed key issues relating to young adults, policing and diversion. As a result, we have built stronger relationships, in particular with Bedfordshire OPCC, and have worked towards putting the needs and experiences of young adults in the revolving door of crisis and crime on the agenda of the Government's crime and policing remit.

Our partnership with the US-based Law Enforcement Assisted Diversion (LEAD) Bureau led to Revolving Doors being invited to speak at a national diversion summit in January. One of our New Generation campaigners gave his experience of what worked and didn't work to enable him to escape the revolving door of crisis and crime, and advocated for bespoke, well-funded diversion services specifically for young adults. We also released three podcasts featuring the LEAD Bureau speaking about pre-arrest diversion and how this relates to policing in the UK and young adults. They reflected on their visit to the UK in March 2022, which we hosted, and how they feel the LEAD approach could be implemented across police forces here to serve the needs of young adults and prevent them from entering the revolving door of crisis and crime.

We have continued to promote the use of the socioeconomic duty toolkit. We have established a working group with representatives from the four Welsh OPCCs to work towards formally trialling the toolkit. We are also in talks with the Northumbria OPCC to pilot the toolkit formally in their region.

#### Lived experience into health and justice commissioning

The **NHS England Non-Custodial Lived Experience Team (LET)** have continued to advocate for the revolving door group across NHS England health and justice services in custody, the courts and probation. Key achievements over the last year included a peer-led mini research study to assess how well RECONNECT services have applied the LET's vision and are delivering for people in the revolving door group that are disconnected from health services, and work with Breaking Barriers Initiative to coproduce a leadership pathway for

people with lived experience working in Health & Justice services. We also concluded support to the **NHS England East Midlands Lived Experience Panel**. In the final year of the contract panel members assessed the quality of health services in prison, codesigning a survey that received over 500 responses and co-delivering focus groups with 86 people across four prisons.

### Research and evaluations

We have continued to work with our involvement consultants to support the **Kantar Public-led independent evaluation of the Home Office's Place-Based Accelerator**. Our role is to ensure the meaningful involvement of people accessing the programme in the research, as well as wider input into the design and delivery of the evaluation. This project has provided a valuable opportunity for us to learn more about different approaches to tackling drug-use, drug-related offending and drug-related deaths.

We were commissioned by Clinks to develop a **briefing document to support future collaboration between Integrated Care Boards (ICBs), NHS England Health and Justice and the voluntary sector**. The aim was to support decision-making around patient pathways and community input into NHS England's Health and Justice activities. The briefing was based on a desk review and depth interviews with representatives from ICBs and NHS England Health and Justice. Our learning, however, is that ICBs are too early in their development to draw out and establish good practice.

### Sentencing and probation

At the start of the year we published our **[lived experience-led probation inquiry](#)** – the result of speaking to 141 people with lived experience of probation supervision and 35 probation practitioners to better understand the issues that both parties experience and how they feel the Probation Service can address the root causes that drive the revolving door cycle. The inquiry was welcomed by HM Prison and Probation Service (HMPPS). Members of the Probation Lived Experience Team presented the recommendations to Sonia Flynn, then Chief Probation Officer for England and Wales.

**“The Probation Service welcomes this report which provides further valuable insight into the views and experience of people who have experience of the criminal justice system and the Probation Service. We look forward to continuing to work with and seek the advice and guidance of all interested groups as we roll out our Target Operating Model which is backed by our commitment as referenced in our Engaging People on Probation National Plan. We value the recommendations and will carefully consider Revolving Doors recommendations in refining our future design.”** HMPPS statement

We've continued to advocate for the implementation of the recommendations. In June we presented evidence from the inquiry to the London Assembly, speaking about the challenges facing probation in London. Our evidence was quoted in the Police and Crime Committee's **[report on Probation Services in London](#)**, influencing its recommendations around staffing, the quality of pre-sentence reports and resettlement. Members have also co-authored articles for Magistrates Association and Probation Quarterly.



Two members featured in a training film for crown court judges to enable them to have a better understanding of the experience of being a defendant. Five members worked with the Justice Select Committee to inform a piece of work exploring the public's understanding of sentencing. Two members also gave evidence directly to the Justice Select Committee, speaking about the ineffectiveness of short prison sentences and the lack of support in prison compared with in the community.

In January our members worked with the Ministry of Justice to inform their **Resettlement 2030 Vision**. Members advocated for screening for resettlement needs to start on entering prison custody, for resettlement planning to begin and first appointments to be set up pre-release, for housing and support to be the first port of call on release, for support to be delivered through a central hub, and for peer support to be part of the resettlement journey. Members also gave in-depth feedback for Ministry of Justice officials on the design, use and potential challenges of proposed **resettlement passports** and the design of the **day of release pilot**. Members advocated for passports to be person-centred, distinct, not duplicative of other processes, and be a process that starts as early as possible.

### Coproducing the commissioning of probation support services

Our **Greater Manchester Probation Lived Experience Team has continued to support the design, development and procurement of rehabilitative and resettlement support services** for Probation across seven areas (accommodation; education, training and employment; peer support; family support; women; emotional wellbeing; dependency and recovery). People with lived experience have been involved at every stage of the commissioning cycle and trained as peer researchers to evaluate services. In December the team visited four pilot wellbeing hubs. They explored first impressions of the hubs, referrals and the induction process, members' experiences and the wider service and support on offer. The feedback and subsequent recommendations have informed the design of the wellbeing hub service specification.

The project is notable for the openness of the commissioners to lived experience. We started by running a series of team building sessions that established a clear shared vision and purpose, and an appreciation of the assets that everyone brought, creating the foundation for genuine coproduction. As a result, our lived experience members know their voice has value and are comfortable to constructively challenge commissioners and service providers when required.

### Courts and probation research

We have continued to carry out research to investigate the policy and practice issues that prevent the revolving door group from engaging with courts and probation, and to share and promote good practice.

We completed an **NIHR-funded research project in partnership with the University of Lincoln to improve the measurement, understanding and recording of the health and social care needs of people on probation**, and to develop indicators for the quality of care that people receive. Our peer researchers were involved throughout, co-designing the

research tools, co-facilitating focus groups and analysing findings. Outputs include a poster summary and journal article about lessons from the pandemic to improve healthcare practice (submitted for publication next year), in which one of the peer researchers is named as a co-author. The collaboration also resulted in a [book chapter on probation and mental healthcare](#), published by Routledge and co-authored by our two peer researchers.

**“It’s a big achievement for me. I think it’s really important to get a lived experience direct insight when you’re talking about services and probation, and all criminal justice books should involve a lived experience voice.”** Peer researcher and co-author

Finally, **HM Courts and Tribunal Service (HMCTS)** published two of our user research reports on [identifying, understanding and responding to the multiple and unmet needs of court users](#) and [understanding and improving defendant engagement in the courts process](#).

**“This research undertaken by Revolving Doors listens to the views of defendants themselves to help HMCTS to better understand, and ultimately improve, defendant engagement. It has been instrumental in helping to focus our efforts to improve engagement, directly informing our ongoing behavioural trial with the police to help increase the take-up of legal representation early in the criminal justice process.”** HMCTS statement

## Resetting the system

In November 2022, we launched our [Rethink & Reset campaign](#) to challenge costly and ineffective “solutions” to tackling crime. We commissioned [polling](#), which revealed that the majority of the UK public believe rising poverty will lead to an increase in crime, alongside support for preventative rather than punitive measures. Activists, people with lived experience, practitioners and public figures have contributed think pieces exploring themes from drug policy to early intervention in schools and the care system, as well as policing, the criminalisation of poverty and the role of prisons, collectively calling for bold, long-term solutions that address the root causes of crime.

The campaign has developed our media and public affairs profile and supported us to engage key parliamentarians. Rethink & Reset has been featured in specialist media, and resulted in a 180% increase in social media engagement during our two-week launch – testament to the campaign’s resonance and timeliness.

## Improving outcomes through coproduction for people facing multiple disadvantage

We support and enable coproduction across all aspects of the Government’s £64 million Changing Futures programme for people facing multiple disadvantage in three distinct ways: **influencing national policy makers** through the National Expert Citizen Group (NECG), **supporting the 15 local area partnership to develop their coproduction approach** to drive their systems change ambitions through the national support contract, and **ensuring that the national evaluation is coproduced by people with lived experience**.

The NECG, the National Lottery Community Fund (NLCF) funded national lived experience group for people facing multiple disadvantage, has continued to work closely with the Department for Levelling Up, Housing and Communities (DLUHC) Changing Futures policy team, meeting monthly to sense-check current thinking. It also has representation on three Changing Futures governance groups, as well as the Home Office’s Project ADDER board. This year, the NECG codesigned and delivered a project with PolicyLab to define how

national government should support local government to address multiple disadvantage. They've also worked with the Department of Health and Social Care to influence the Government's 10-year mental health strategy. In February, the NECG launched its [strategic priorities 2023-2025](#) at an NECG-led event attended by people with lived experience, plus senior national and local government stakeholders. Rather than setting out new priority areas, they have instead built on the NECG's focus areas since 2020, setting out a clear vision and call to action around dual diagnosis, the justice system, housing and homelessness, and diversity and neurodiversity.

Through the Social Finance-led national support contract, we have supported the 15 local area Changing Futures partnerships to build lived experience groups and networks, and embed principles and practices to empower people with lived experience to be part of operational and strategic decision-making. We've provided 1:1 coaching and consultancy to lived experience leads, delivered coproduced workshops alongside NECG facilitators, and supported peer-peer learning through buddying areas up and a monthly Community of Practice. We've supported several areas to develop a lived experience infrastructure from a standing start.

Having influenced the design of the national evaluation, through lived experience input into the feasibility study, we've supported a team of 15 peer researchers to design and deliver the different strands of the national evaluation (part of a consortium led by CFE Research). We've also contributed substantively, for example, writing a [rapid evidence assessment of trauma-informed approaches to supporting people facing multiple disadvantage](#), published by DLUHC.

Finally, we completed two pieces of research for NLCF-funded Fulfilling Lives local area partnerships. We published the [final learning and impact report](#) for our 5-year **evaluation of Birmingham Changing Futures Together**. The report draws together key programme lessons, the difference the programme made for people facing multiple disadvantage in Birmingham, and summarising potential next steps for the multiple disadvantage agenda in Birmingham. We also published the findings of a peer research project for Inspiring Change Manchester exploring [training, volunteering and employment pathways for people with personal experience of multiple disadvantage](#).

## Procedural justice

We began work on our new procedural justice focus area with an exciting project in Merseyside funded by the **Open Society Foundation** to get under the skin of what reconciliation could look like between the police and diverse communities. We are working with local people and community organisations to design and implement a participatory process for allocating resources to increase perceptions of public safety. Activity this year has focused on building relationships with and buy-in from strategic stakeholders, including the Chief Constable, Mayor and the Police and Crime Commissioner, and building the evidence base, which we have done through a broad-based public survey on perceptions of public safety and targeted peer research, focusing on young adults and people from minoritised communities.

Late in the year we kicked off a major 2.5 year research project with the Institute for Crime & Justice Policy Research at Birkbeck, University of London funded by the Nuffield Foundation to explore **how individuals' lived experience of the law over their lifetimes and across the range of courts and tribunals shapes their experience and understanding of access to justice**. This was the first time that we've coproduced a major academic research proposal with academics and our members, and represents a step change in the scale of our criminal justice-related academic research. The research will be coproduced throughout and used to inform policy workshops to codevelop practical solutions to address barriers to understanding, engagement and a sense of justice.

### Lived experience-led training of frontline professionals

**“Powerful, important input. It changes perceptions that are ingrained in some officers. Helps us to better understand people we are trying to engage.”** IOM training participant

We extended our **lived experience-led Integrated Offender Management (IOM) training** to West Mercia and Greater Manchester Police. This training, originally developed for West Midlands Police, comes at the end of a police-delivered IOM course and is designed to help officers gain a better understanding of the root causes that can lead to people being in contact with the criminal justice system, and how to develop empathy, rapport and trusting relationships. This training meets a significant gap identified in the 2020 joint thematic inspection of IOM, which recommended prioritising training in working with vulnerable adults. It's been welcomed by IOM officers as an inspirational way to change attitudes and behaviours.

### Specialist forums

We have continued to develop our “specialist” forums. These are dedicated spaces for different – often marginalised or overlooked – groups to influence the criminal justice system to respond to their distinct experiences.

**“Not only do I have a voice which is actually listened to, not just by the charity, by Government ministers, which is really unique, but also by having a forum to share my experiences with other women who have been through the same thing. It has been really beautiful and I think the bonds you form in this are lifelong.”** Women's forum member

The **women's forum** is now well established, with a strong and consistent membership. The forum has continued its association with the Ministry of Justice Residential Women's Centre team, consulting further on the design of the pilot centre. Members will be invited to visit the centre when it opens in January 2024. The women also worked with Ministry of Justice officials to consult on the New Delivery Plan of the Female Offender Strategy, with NHS England London, to consult on the new pan-London female pathway, and Senedd Cymru's Equality and Social Committee to inform their inquiry into Women's Experiences in the Criminal Justice System.

In the wake of the publication of the Criminal Justice Joint Inspection review of evidence on neurodiversity in the criminal justice system, we spotted an opportunity to influence the Ministry of Justice's response and plan. We set up a **neurodiversity forum** in late 2021 which has worked closely throughout the last year with the Ministry of Justice to respond to

the recommendations of the review, co-developing an action plan and informing its implementation.

**“Working on the Neurodiversity Action Plan with lived experience consultants from Revolving Doors has put a face to the policies we are developing. It has provided an increased understanding of how crucial it is to increase our offer for neurodivergent people coming through the criminal justice system.”** Dr Stephanie Gibb, Neurodiversity Policy Lead at the Ministry of Justice

As a result of our members’ feedback, the Ministry of Justice team has increased their engagement with the police, planning a roundtable specifically on policing and neurodiversity with the third sector, engaged with the judicial office to advise them on neurodiversity training, engaged with HM Courts and Tribunal Service on neurodiversity friendly courts, and worked with leads across probation to implement community-based neurodiversity commissioned services. Our members influenced the creation of Neurodiversity Support Managers in prisons, the expansion of the use of peer mentors across the system and – through additional work with NHS England Health and Justice – the RECONNECT neurodiversity pathway for people leaving prison. Forum members continue to make the case passionately for a neuroinclusive criminal justice system, arguing that services that work better for neurodivergent people will work better for everyone.

In September 2022, we published our coproduced [neurodiversity policy position](#). It received strong public cross-sector support from Anawim, APPEAL, the Centre for Mental Health, Clinks, Learning Disability Wales, the Police Foundation, and the UK Acquired Brain Injury Forum. The digital campaign for its launch resulted in a 51% increase in social media engagement across all platforms and a 77% increase in website traffic. The launch video was our best performing tweet of the year.

## Organisational resilience

### Rebrand

At the start of the year we unveiled our new brand identity and website. We consulted widely, including with our members, both on our brand and how we communicate our message to expert and non-expert audiences. Our logo and colours are bolder. Our communications style is more accessible. We’ve diversified our social media to engage with new and different audiences, and increased infographic, audio and video content. We’ve seen more engagement with our content a result. For example, between March and June 2022 there was a 1,350% increase in reactions to our LinkedIn posts and a 2,300% increase in shares. We removed images of members from our website. We believe in people’s power to change and move on with their lives – and move on from us. We don’t want to trap members in their old identities. We also dropped “Agency” from our name. It felt like a hangover from our time as a frontline provider.

### Focus on member recruitment

This has been a year of transition. During the Covid-19 pandemic we transformed our model, to deliver frequent online forums, maintaining engagement and contact with our lived experience members. This year, we’ve moved back to a more sustainable pattern, delivering a total of 30 sessions across our various forums. We also held our first in-person events, with

three regional member-led “showcases”. We designed them to relaunch our in-person presence in the three regions and renew our referral network, which has suffered from the lack of face-to-face time. Our members made the case brilliantly for how we work, both in terms of impact on the system and on them as individuals. We also created a new Member Officer role, focusing on member recruitment, induction and support. Finally, we’ve put effort into member recruitment on social media. We’ve launched channels on Instagram and TikTok, to reach a different, younger demographic, as well as targeting referrers and new members through Twitter and LinkedIn.

Overall lived experienced membership has shrunk this year, as we’ve supported more experienced members to move on post-pandemic, and as the recruitment drive has yet to fully bear fruit. However, it’s been a question of quality over quantity: member engagement has been extremely high across all our work. We are confident that we are now rebuilding the referral networks we need for membership to grow again next year.

### **Member progression and leadership**

We’ve continued to develop our lived experience progression and leadership roles. Both of our inaugural Lived Experience Involvement Consultants moved into employment and handed over to a new cohort, who have continued to support new members. This includes skills development and workshops on how take part in involvement in a safe way, plus OCN-accredited facilitation training to 11 members of the forum facilitation team.

We are on a journey internally to ensure we become more member-led. We held a series of externally facilitated sessions with staff, lived experience members and trustees to explore equality, diversity and inclusion (EDI) from the perspective of power and privilege. In response, we formed an EDI task and finish group, with staff, trustee and member representatives, to rethink our approach to coproducing our leadership and governance and to develop an action plan. We’ve renewed our Lived Experience Advisory Panel (our shadow board), and are trialling a new approach with the Senior Leadership Team to coproducing the substantive work we take to the Board each quarter.

### **Staff development**

In 2020/21 Trustees designated a fund to support staff capacity and wellbeing during the Covid-19 pandemic. This year we used a portion of the fund for individual and collective staff development. This included a two-day externally facilitated course to develop coaching skills across the team.

## Outline of work for the next 12 months

We will continue to implement our strategy, developing proactive projects that will enable us to have an impact in these areas, and deliver social enterprise projects that help us to build the evidence base and positively influence systems, services and discourse for the revolving doors group.

### Diversion and prevention

- We will continue to use evidence generated over the last three years of our New Generation Policing project to advocate for a distinct approach for young adults. This will include promoting learning from the trailblazer sites.
- We will continue to share knowledge and good practice between police forces through the Knowledge Exchange Network, in partnership with The Police Foundation.
- We will work with one police force to pilot the socioeconomic duty and share learning with other forces.
- We will continue to make the case and build partnerships for a small-scale pilot of LEAD where the model can be tested in its purest form so that we can better understand how pre-arrest diversion can be implemented more widely in England and Wales, and to demonstrate the benefits of intensive, non-coercive support for people at risk or already in contact with the criminal justice system.
- We hope to extend the collaboration with GMCA to investigate best practice in custody, conducting lived experience-led scoping research and codesign of a new pilot custody suite.
- We will continue to deliver the NHS England National Lived Experience Team, supporting the design of health services in non-custodial justice settings. We will also begin new partnerships at the regional level to support the design and procurement of integrated non-custodial services.
- We will continue to work with our involvement consultants to support the conclusion of the Kantar Public-led independent evaluation of the Home Office's Place-Based Accelerator.

### Sentencing and probation

- We will continue to advocate for the recommendations of our Probation Inquiry to be implemented.
- We will begin two major research projects: for Ministry of Justice, the process evaluation of the national Intensive Supervision Courts pilot programme, in partnership with CFE Research and the Institute for Lifecourse Development at the University of Greenwich; and, for MOPAC, qualitative research to investigate engagement and disengagement of women and girls with the London women's criminal justice pathway.
- The work of the Manchester Probation Lived Experience Team on Integrated Rehabilitative Services (IRS) will continue with quality checks on the peer support and women's services.

## Resetting the system

- We will use our 30<sup>th</sup> anniversary as the opportunity to develop a campaign on the criminalisation of poverty with cross-party support to secure a commitment to greater use of diversion.
- We will complete our 'Rethink and Reset' project with the release of a podcast series and a report that consolidates the key themes of the campaign and highlights creative solutions to address the root causes of crime.
- We will continue to support the delivery of the Changing Futures programme through the evaluation and support contracts, and input from the NECG.

## Procedural justice

- We will continue to deliver and develop our specialist forums, advocating for a criminal justice system that responds to the distinct needs of women, and for a more neuroinclusive system that is developed in collaboration with people with lived experience.
- Responding to the call from our young adult members, we will launch a race forum to influence implementation of the Police Race Action Plan and challenge race disproportionality in the criminal justice system.
- We will continue to expand our lived experience-led training offer to professionals, delivering training to more police forces and information sessions for magistrates.
- We will complete the Open Society Foundation-funded project to design and implement a participatory process for allocating resources to increase public safety in the city of Liverpool.

## Organisational resilience

- We will continue to rebuild our referral networks to refresh our lived experience membership. We will also further develop our member induction, training, support and progression offer to enable all members to fulfil their potential.
- We will create a working culture task and finish group to further develop and implement a supportive and flexible working culture within Revolving Doors. This will include embedding learning from two rounds of all-staff training to create a more consistent 'Revolving Doors' working culture.



## Structure, governance and management

Revolving Doors Agency is a charitable company limited by guarantee, incorporated on 17 August 1993 and registered as a charity on 22 December 1993. The company was established under a memorandum of association, which established the objects and powers of the charitable company and is governed under its articles of association.

Following a rebrand at the start of the year we have removed the term 'Agency' from our name, so all our internal and external communications now use Revolving Doors. Our registered name remains Revolving Doors Agency.

### Recruitment, appointment and induction of trustees

The Board has the power to appoint additional trustees. Revolving Doors has developed role descriptions for chair, treasurer and standard board member roles. Recruitment is carried out by advertising, with support from recommendations where appropriate. We endeavour, through the recruitment methods adopted, to reach groups of people who are under-represented in its employment, those who are members of the communities in which we work, and those who can bring relevant skills and experience to the work of the Board. The induction and training of trustees include the provision of up-to-date financial and other information about the charity, Charity Commission publications giving guidance on the role of trustees, a skills audit, and a meeting with the Chief Executive and Senior Leadership Team. All potential trustees meet a panel of lived experience members as part of the recruitment process.

### Organisational structure

Revolving Doors' staff, based on headcount, averaged 14 during 2022/2023 (2021/2022: 14). Our staff are split into functional teams, involvement, and policy, research and communications, plus a central office function, reporting either directly or through line managers to the Senior Leadership Team.

The Chief Executive Officer, who leads the Senior Leadership Team, is accountable to the Board of Trustees. We also engage trusted associates who work with staff to deliver specific projects.

### Our remuneration policy

The Board aims to ensure that staff receive appropriate incentives to encourage strong performance and are, in a fair and responsible manner, rewarded for their individual contributions to the success of the charity. The appropriateness and relevance of the remuneration policy is reviewed annually, including with reference to sector averages and comparisons with similarly sized charities, to ensure that Revolving Doors remains a competitive employer.

We recruit subject to experience at a market competitive point, which provides scope for increases to be awarded for excellence. We do not employ interns without pay and we are committed to paying the London Living Wage for all our staff. Delivery of Revolving Doors'

charitable vision and purpose is primarily dependent on our staff, which is the largest single element of charitable expenditure.

## Risk management

The Board is responsible for the effective management and oversight of risk. The current Board risk register, adopted in January 2019 and brought back to Board annually for review, identifies major inward- and outward-facing risks across four categories (financial sustainability, organisational impact, reputation and compliance). The Board manages these actively through quarterly recurring and special focus items on the Board agenda. In September 2022 the Board and Senior Leadership Team carried out an externally facilitated risk review.

### Financial sustainability

**Failure to raise income; lack of cash flow.** Financial risks are monitored through quarterly management accounts, income target and pipeline reporting, plus annual reporting against quantitative and qualitative business plan targets. Cash flow is strong: we started and ended the financial year with 12+ months positive cash flow. Social enterprise continues to be very strong, but financial sustainability is a higher-likelihood medium-term risk over next 2-3 years as a result of shifts in long-term funder priorities and the impact of the cost-of-living crisis on income and expenditure. This was discussed at the September 2022 risk review session and was the focus of the Board's February 2023 Away Day. As a result, we undertook a fundraising consultancy to take stock of our existing donor relationships, and identify and scope with new trusts and foundations. We've also started to develop relationships with potential corporate sponsors to further diversify our income sources.

### Organisational impact

**Failure to achieve impact due to a squeeze on charitable activities as a result of raising and delivering social enterprise.** Social enterprise work is well established and strongly strategically aligned, as this report evidences. Strategic impact is a key factor in the Senior Leadership Team's bid decision-making. Board interrogates the strategic relevance of social enterprise through quarterly pipeline and project assurance reporting. Therefore, as this is now judged to be a very low likelihood risk, it will be refocused in 2023/24. The higher likelihood risk in the medium term is that we fail to raise funding to deliver our core charitable activities, independently of our social enterprise. The Board is very alive to this risk – see previous paragraph on failure to raise income.

**Failure to achieve impact because of the current political climate.** Strong links to civil servants across Government have enabled us to continue to influence major Government programmes, notably Changing Futures, despite the considerable political churn nationally. We have also continued to target regional and local policy impact, with good relationships in Greater Manchester and the West Midlands, and developing relationships on Merseyside. Impact is monitored through the Chief Executive's report, policy and public affairs report, and project assurance reporting.

## Reputation

**High senior staff and Board turnover; lack of staff capacity to deliver funded projects resulting in poor quality or late projects, staff burnout and low morale, leading to staff losses and further capacity issues.** Both risks were active in 2022/23 and had short-term impact in terms of loss of institutional knowledge and external contacts. However, we successfully managed a Board refresh, with three trustees stepping down in April 2023 and being replaced at the next Board in July. We also recruited a new permanent Director of Policy, Research and Communications in November 2022, bringing stability to the Senior Leadership Team after a period of interim appointments. The capacity risk is always a challenge in a small organisation, and is also a function of our funding model and success at bringing in new social enterprise projects. This is largely managed at Senior Leadership Team level in terms of managing staff recruitment and induction, and managing and monitoring staff capacity, which we factor into our social enterprise bid decisions. We undertook a process refresh in 2022/23, which included induction, handover and project management.

**Lived experience members breaching benefit conditions as a result of payments from Revolving Doors.** Ethical and safe lived experience involvement is core to our reputation. Likelihood has been downgraded to “possible but unlikely” due to the robustness of our processes. Benefits are the gateway to new member induction – we do not engage anyone until they have completed the process. We carry out regular auditing through Salesforce, plus an annual Board audit and external specialist review.

## Compliance

**Failure to identify misconduct, mismanagement or breaches as a result of insufficiently robust processes; non-compliance with key legislation as a result of failure to horizon scan and prepare for legal changes.** We maintain separation of roles for financial processes in so far as possible in a small team. In addition, a full process refresh was undertaken in 2022/23. Board has oversight of policies and there is a regular policy review cycle. Gaps in in-house expertise are filled through associates (e.g. for HR and accounting) and trustees (legal). All staff receive safeguarding and data protection induction and annual refresher training. Safeguarding and data breaches are logged and reported to Board. To keep abreast of potential changes, staff monitor updates from Russell Cooke, Sayer Vincent, Unlock, NCVO, ACEVO and others, as well as through informal third sector peer networks.

## Financial review

Total income decreased by 12% to £976,665 (2022: £1,107,539) driven by a decrease in contract income to deliver charitable activity. Expenditure increased by 13% to £979,001 (2022: £867,967). As a result of this, the deficit for the year was £2,336 (2022 surplus: £239,572). The surplus on restricted reserves was £142,177 (2022 deficit: £16,369) leaving an unrestricted deficit of £144,513 (2022 surplus: £255,941). The deficit on unrestricted reserves was a result of a decision to continue to support key policy work not covered by grant funding. This enabled us to continue to deliver a number of initiatives that contributed to our strategic priorities, including the Knowledge Exchange Network, in partnership with

the Police Foundation, our focus on neurodiversity, including work with the Ministry of Justice and NHS England, plus developing our own policy position, and the Rethink & Reset campaign.

### **Business ethics**

Our social enterprise activity enhances and does not detract from our overall mission and aims. All potential commercial projects are evaluated against the following criteria. We consider whether the project:

- helps achieve our mission and strategic goals.
- promotes our values.
- increases our knowledge.
- enhances our reputation and brand.
- allows for the genuine involvement of people with lived experience.
- will have a positive impact on people's lives.

We also consider:

- the impact on our independence or the perception of this independence.
- the potential risks, notably the risk to our reputation.
- whether we can withdraw from contracts if these risks change.
- the reputation and status of the customer or any partners.
- how to evaluate the project including its impact.
- Capacity of staff to deliver a high quality project.
- the potential surplus and the opportunity costs involved.

### **Fundraising**

We rely on the commitment of the grantmakers that share our vision and have continued to back our work over the years.

Our fundraising strategy continues to balance grant and social enterprise income, to ensure that we are not over-reliant on a single income stream. We aim to grow our income sources to decrease the risks associated with over-reliance on a small number of funders. We also target relationships with funders that unlock multi-year, long-term support to protect staff capacity and reduce income generation costs.

Our grant income has increased this year to £495,208 from £479,156 in 2021/22.

We are grateful for the support from the trustees and staff at the following organisations and institutions, who funded work carried out in 2022/23:

- The AB Charitable Trust
- The City Bridge Trust
- The Esmée Fairbairn Foundation
- John Ellerman Foundation
- Lloyds Bank Foundation for England and Wales
- National Lottery Community Foundation

- Open Society Foundation
- Greater Manchester Combined Authority
- The Nuffield Foundation
- National Institute for Health and Care Research
- The University of Lincoln

We do not fundraise directly from the public and do not use any professional fundraisers or commercial participators. As a result, we are not registered with the Fundraising Regulator.

### Reserves

The trustees consider it prudent to maintain sufficient reserves to ensure the sustainability of Revolving Doors as an organisation and invest resources when appropriate to enhance its impact. This strategic approach goes beyond the minimum requirement to maintain unrestricted funds in reserve to manage cash flow and working capital, and to ensure the charity could be effectively wound up should the trustees agree future income potential is insufficient to enable the charity to continue operating effectively. The external context in recent years has been particularly turbulent and the rises in costs over the last year have made it even more important to continue to maintain reserves at a robust level.

Every year the trustees review our approach to reserves. At present, the charity's minimum target is to hold sufficient reserves to cover six months' running costs, which equates to £428,765 based on this year's expenditure. The current level of unrestricted reserves is slightly higher, at £520,539, and represents seven months' running costs plus £20,000 remaining from a designation to support staff capacity.

The Trustees previously designated £60,000 in 2020/21 to support staff during the Covid-19 pandemic. During the year funds were used to support staff development and wellbeing, including one-off payments to all staff below director level to recognise the increased financial pressure due to cost-of-living increases. The Trustees have reviewed this designated fund and reduced the balance to £20,000. The remaining balance will support staff capacity during 2023/24.

### Patrons

We rely on the commitment and support of our patrons who work hard to promote our work, and to whom we offer our gratitude and thanks.

### Public benefit

The trustees are aware of the need to ensure that the objects, aims and activities of Revolving Doors comply with the Charity Commission guidance on public benefit and have taken due account of this guidance.

In terms of public benefit, our activities, described in detail above, are targeted at a particularly disadvantaged group in society – people who have repeat contact with the criminal justice system, generally for low-level and non-violent offences, whose offending behaviour is driven by unmet health and social needs, including mental ill-health, problematic

substance use, and homelessness. It is a group that has, from childhood, disproportionately experienced trauma and abuse, neglect, poverty, community violence, racism and other forms of discrimination. We advocate for a system that recognises and addresses these root causes of contact with the criminal justice system.

Our work aims to change the lives of people in or at risk of entering this revolving door cycle of crisis and crime. In the longer term, we are seeking fundamental reform of policy and practice that will deliver long-lasting, systemic, large-scale change across England and Wales. To this end, our strategy focuses on building understanding and commitment among political leaders and policymakers at a national level and among a wide range of local leaders who have the power to change services in their area. We also have a more direct impact on the local areas in which we work. Through our policy and lived experience consultancy, service evaluations and user research, we bring about changes in services that have an immediate impact on the individuals using them.

Our involvement of people with direct experience of the issues we are tackling has a dual impact. Through their participation, lived experience members improve their skills, confidence and social networks, all of which support their recovery and reintegration into communities. At the same time, they bring insight and a powerful voice to our work to influence decision-makers, giving politicians and officials the opportunity to explore directly what is and isn't working and how things can be made better.

## Statement of responsibilities of the trustees

The trustees (who are also directors of Revolving Doors 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 United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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 income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently.
- observe the methods and principles in the Charities SORP (FRS 102).
- make judgements and estimates that are reasonable and prudent.
- state whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and 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.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The total number of such guarantees on 31 March 2023 was 11 (2022: 12). The trustees are members of the charity, but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

The trustees' annual report has been approved by the trustees on 25 October 2023 and signed on their behalf by

Sarah Payne CBE – Chair



## Independent examiner's report to the trustees of The Revolving Doors Agency

I report to the trustees on my examination of the accounts of The Revolving Doors Agency for the year ended 31 March 2023.

This report is made solely to the trustees as a body, in accordance with the Charities Act 2011. My examination has been undertaken so that I might state to the 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 charity and the trustees as a body, for my examination, for this report, or for the opinions I have formed.

### Responsibilities and basis of report

As the charity trustees of the Company 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 the Company's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011 ('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 the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

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.



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.

Signed:

Name: Noelia Serrano FCA

Address: Sayer Vincent LLP, Invicta House, 108-114 Golden Lane, London, EC1Y 0TL

Date: 16 November 2023

**The Revolving Doors Agency**

**Statement of financial activities** (incorporating an income and expenditure account)

**For the year ended 31 March 2023**

	Note	Unrestricted £	Restricted £	2023 Total £	Unrestricted £	Restricted £	2022 Total £
<b>Income from:</b>							
Charitable activities	2	499,233	471,971	<b>971,204</b>	752,821	354,512	1,107,333
Investments	3	5,461	-	<b>5,461</b>	205	-	205
<b>Total income</b>		<b>504,694</b>	<b>471,971</b>	<b>976,665</b>	<b>753,026</b>	<b>354,512</b>	<b>1,107,538</b>
<b>Expenditure on:</b>							
Fundraising activities	4	62,046	-	<b>62,046</b>	49,450	-	49,450
Charitable activities							
Policy	4	63,563	181,362	<b>244,925</b>	57,449	206,077	263,526
Lived experience	4	349,285	132,078	<b>481,363</b>	233,640	144,452	378,092
Research	4	174,313	16,354	<b>190,667</b>	156,546	20,352	176,898
<b>Total expenditure</b>		<b>649,207</b>	<b>329,794</b>	<b>979,001</b>	<b>497,085</b>	<b>370,881</b>	<b>867,966</b>
<b>Net (expenditure)/income for the year and movement in funds</b>		<b>(144,513)</b>	<b>142,177</b>	<b>(2,336)</b>	<b>255,941</b>	<b>(16,369)</b>	<b>239,572</b>
<b>Reconciliation of funds:</b>							
Total funds brought forward		685,052	187,141	<b>872,193</b>	429,111	203,510	632,621
<b>Total funds carried forward</b>		<b>540,539</b>	<b>329,318</b>	<b>869,857</b>	<b>685,052</b>	<b>187,141</b>	<b>872,193</b>

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in Note 12a to the financial statements.

# The Revolving Doors Agency

## Balance sheet

Company no. 2845452

As at 31 March 2023

	Note	£	2023 £	£	2022 £
<b>Current assets:</b>					
Debtors	8	71,356		231,628	
Cash at bank and in hand		857,715		972,945	
			<u>929,071</u>	<u>1,204,573</u>	
Creditors: amounts falling due within one year	9	59,214		332,380	
<b>Net current assets</b>			<u>869,857</u>		<u>872,193</u>
<b>Net assets</b>			<u>869,857</u>		<u>872,193</u>
<b>The funds of the charity:</b>	12a				
Unrestricted income funds:					
Designated funds		20,000		60,000	
General funds		520,539		625,052	
			<u>540,539</u>	<u>685,052</u>	
Restricted funds			<u>329,318</u>		<u>187,141</u>
<b>Total funds</b>			<u><u>869,857</u></u>		<u><u>872,193</u></u>

The opinion of the directors is that the company is entitled to the exemptions conferred by Section 477 of the Companies Act 2006 relating to small companies.

The directors acknowledge the following responsibilities:

- (i) The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476
- (ii) The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts

Approved by the trustees on 25th October 2023 and signed on their behalf by

Sarah Payne CBE  
Chair

The Revolving Doors Agency

Statement of cash flows

For the year ended 31 March 2023

	2023		2022	
	£	£	£	£
<b>Cash flows from operating activities</b>				
<b>Net cash (used in)/provided by operating activities</b>		(120,691)		308,606
<b>Cash flows from investing activities:</b>				
Investment income received	5,461		205	
<b>Net cash provided by investing activities</b>		5,461		205
<b>Change in cash and cash equivalents in the year</b>		(115,230)		308,811
Cash and cash equivalents at the beginning of the year		972,945		664,134
<b>Cash and cash equivalents at the end of the year</b>		<u>857,715</u>		<u>972,945</u>
Analysis of cash and cash equivalents		<u>857,715</u>		<u>972,945</u>
Cash at bank and in hand		<u>857,715</u>		<u>972,945</u>
<b>(a) Cash flow provided by operating activities:</b>				
Net movement in funds		(2,336)		239,572
Interest received		(5,461)		(205)
Decrease/(increase) in debtors		160,272		(96,255)
(Decrease)/Increase in creditors		(273,166)		165,494
		<u>(120,691)</u>		<u>308,606</u>

**1 Accounting policies**

**a) Statutory information**

The Revolving Doors Agency is a charitable company limited by guarantee and is incorporated in the United Kingdom. The registered office address is South Bank Technopark, 90 London Road, London, SE1 6LN.

**b) Basis of preparation**

The financial statements have been prepared in accordance with 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 (FRS 102) – (Charities SORP FRS 102), the Financial Reporting Standard applicable in the UK (FRS 102) and the Companies Act 2006.

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

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

**c) Public benefit entity**

The charitable company meets the definition of a public benefit entity under FRS 102.

**d) Income and expenditure recognition**

- i) Voluntary income is received by way of donations and gifts and is included in full in the statement of financial activities
- ii) Revenue grants are credited to the statement of financial activities when received or receivable, whichever is earlier.  
Where unconditional entitlement to grants receivable is dependent upon fulfilment of conditions within the charity's control, the incoming resources are recognised when there is sufficient evidence that conditions will be met. Where there is uncertainty as to whether the charity can meet such conditions the incoming resource is deferred.
- iii) Contractual income is recognised as incoming resources in the Statement of Financial Activities to the extent that the charity has provided the goods or service. Incoming resources received in advance are deferred until the charity becomes entitled to the resources.
- iv) Expenditure is recognised in the period in which it is incurred and includes attributable VAT which cannot be recovered.
- v) Costs of generating funds relate to the costs incurred by the charity in inducing third parties to make voluntary contributions to it, as well as the cost of any activities with a fundraising purpose.  
Where information about the aims, objectives and projects of the charity is provided to potential beneficiaries, the costs associated with this publicity are allocated to charitable expenditure.

**e) Fund accounting**

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.

Unrestricted funds are donations and other incoming resources received or generated for the charitable purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

**f) Allocation of costs**

Costs are directly attributed to activities wherever possible. Support costs are allocated to activities on the basis of management estimate of time incurred by staff on activities.

**g) Operating leases**

Rental charges are charged on a straight line basis over the term of the lease.

**h) Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**1 Accounting policies (continued)**

**i) Cash at bank and in hand**

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account. Cash balances exclude any funds held on behalf of service users.

**j) Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**k) Pensions**

The Charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost charge represents contributions payable under the scheme by the charity to the fund. The Charity has no liability under the scheme other than for payment of these contributions.

**l) Financial instruments**

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

**2 Income from charitable activities**

	2023		2022			
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	£	£	£	£	£	£
National Lottery Community Fund	-	68,919	<b>68,919</b>	-	76,577	76,577
Lankelly Chase Foundation	-	-	-	94,721	-	94,721
The Barrow Cadbury Trust	-	-	-	-	19,900	19,900
Open Society	-	205,963	<b>205,963</b>	-	14,712	14,712
AB Charitable Foundation	25,000	-	<b>25,000</b>	-	-	-
Lloyds Bank Foundation	-	72,195	<b>72,195</b>	-	65,592	65,592
Esmée Fairbairn Foundation	-	-	-	-	108,018	108,018
John Ellerman Foundation	-	-	-	30,000	-	30,000
Greater Manchester Combined	-	-	-	-	-	-
Authority	-	71,237	<b>71,237</b>	-	29,140	29,140
University of Lincoln	-	8,640	<b>8,640</b>	-	2,160	2,160
King's College	-	-	-	-	5,476	5,476
City Bridge Trust	-	29,305	<b>29,305</b>	-	29,860	29,860
National Institute for Health and Care	-	4,390	<b>4,390</b>	-	-	-
The Nuffield Foundation	-	9,559	<b>9,559</b>	-	-	-
Public Health England	-	-	-	-	3,000	3,000
Contract Income	474,174	-	<b>474,174</b>	628,100	-	628,100
Other income	59	1,763	<b>1,822</b>	-	77	77
<b>Total</b>	<b>499,233</b>	<b>471,971</b>	<b>971,204</b>	<b>752,821</b>	<b>354,512</b>	<b>1,107,333</b>

**3 Income from investments**

	2023		2022			
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	£	£	£	£	£	£
Bank interest	5,461	-	<b>5,461</b>	205	-	205
<b>Total</b>	<b>5,461</b>	<b>-</b>	<b>5,461</b>	<b>205</b>	<b>-</b>	<b>205</b>

The Revolving Doors Agency

Notes to the financial statements

For the year ended 31 March 2023

4a Analysis of expenditure (Current year)

	Charitable activities						2023 Total £	2022 Total £
	Fundraising £	Policy £	Lived Experience £	Research £	Governance costs £	Support costs £		
Staff costs (note 6)	41,735	121,400	260,121	125,117	25,886	58,718	<b>632,977</b>	566,515
HR services	-	-	-	-	-	25,352	<b>25,352</b>	17,887
Direct costs	-	64,443	94,649	4,659	-	-	<b>163,751</b>	166,427
Rent, rates and utilities	-	-	-	-	-	51,496	<b>51,496</b>	11,286
Consultant costs	-	-	-	-	-	23,164	<b>23,164</b>	35,298
IT support	-	-	-	-	-	10,927	<b>10,927</b>	9,172
Office equipment, stationery and services	-	-	-	-	-	5,026	<b>5,026</b>	7,781
Travel	-	-	-	-	-	3,994	<b>3,994</b>	1,563
Miscellaneous	-	-	-	-	-	46,157	<b>46,157</b>	33,785
Legal and professional fees	-	-	-	-	-	16,157	<b>16,157</b>	18,252
	<b>41,735</b>	<b>185,843</b>	<b>354,770</b>	<b>129,776</b>	<b>25,886</b>	<b>240,991</b>	<b>979,001</b>	<b>867,966</b>
Support costs	18,341	53,351	114,314	54,985	-	(240,991)	-	-
Governance costs	1,970	5,731	12,279	5,906	(25,886)	-	-	-
<b>Total expenditure 2023</b>	<b>62,046</b>	<b>244,925</b>	<b>481,363</b>	<b>190,667</b>	<b>-</b>	<b>-</b>	<b>979,001</b>	
Total expenditure 2022	<b>49,450</b>	<b>263,526</b>	<b>378,092</b>	<b>176,898</b>	<b>-</b>	<b>-</b>		<b>867,966</b>

Expenditure on charitable activities was £916,955 (2022: £818,516 ) of which £587,161 (2022: £447,635) was unrestricted and £329,794 (2022: £370,881) was restricted.

The Revolving Doors Agency

Notes to the financial statements

For the year ended 31 March 2023

4b Analysis of expenditure (Prior year)

	Charitable activities						2022 Total £
	Fundraising £	Policy £	Lived Experience £	Research £	Governance costs £	Support costs £	
Staff costs (note 6)	34,784	134,566	206,792	117,327	21,499	51,547	566,515
HR services	-	-	-	-	-	17,887	17,887
Direct costs	-	72,220	84,107	10,100	-	-	166,427
Rent, rates and utilities	-	-	-	-	-	11,286	11,286
Consultant costs	-	-	-	-	-	35,298	35,298
IT support	-	-	-	-	-	9,172	9,172
Office equipment, stationery and services	-	-	-	-	-	7,781	7,781
Travel	-	-	-	-	-	1,563	1,563
Miscellaneous	-	-	-	-	-	33,785	33,785
Legal and professional fees	-	-	-	-	-	18,252	18,252
	<u>34,784</u>	<u>206,786</u>	<u>290,899</u>	<u>127,427</u>	<u>21,499</u>	<u>186,571</u>	<u>867,966</u>
Support costs	13,151	50,877	78,184	44,359	-	(186,571)	-
Governance costs	1,515	5,863	9,009	5,112	(21,499)	-	-
<b>Total expenditure 2022</b>	<b><u>49,450</u></b>	<b><u>263,526</u></b>	<b><u>378,092</u></b>	<b><u>176,898</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>867,966</u></b>
Total expenditure 2021	<u>48,749</u>	<u>218,637</u>	<u>271,405</u>	<u>201,715</u>	<u>-</u>	<u>-</u>	



**5 Net expenditure for the year**

This is stated after charging / (crediting):

	2023 £	2022 £
Operating lease rentals:	–	11,286
Independent Examination (2022: Auditor's) Fees	<b>4,800</b>	<b>8,000</b>
	<b>4,800</b>	<b>8,000</b>

**6 Staff and Trustees**

Staff costs were as follows:

	2023 £	2022 £
Salaries and wages	543,792	502,485
Social security costs	53,167	32,991
Pension costs	36,018	31,039
	<b>632,977</b>	<b>566,515</b>

1 member of staff was in receipt of total employee benefits (excluding pension contributions and employers' NI contributions) between £90,000–£100,000 in the year (2022: 1 between £80,000–£90,000).

No Trustee received remuneration for services. Trustees' expenses represent the payment or reimbursement of travel and subsistence costs totalling £Nil (2022: £Nil) incurred by no (2022: 0) trustees relating to attendance at meetings of the trustees.

No Trustee had any beneficial interest in any contract with Revolving Doors.

The key management personnel of the Charity comprise the Trustees, Chief Executive and the Heads of departments. The total employee benefits (including pension contributions and employers' NI contributions) of the key management personnel were £266,603 (2022: £238,427).

The average staff headcount during the year was as follows:

	2023 No.	2022 No.
	<b>13.5</b>	<b>14</b>

The split across activities during the year was as follows:

	2023 No.	2022 No.
Policy	3.0	4.0
Lived Experience	5.5	5.5
Research	1.5	2.0
Fundraising	1.0	0.5
Support staff (including governance)	2.5	2.0
	<b>13.5</b>	<b>14.0</b>

**7 Related party transactions**

There were no related party transactions in 2023 or in 2022.

The Revolving Doors Agency

Notes to the financial statements

For the year ended 31 March 2023

8 Debtors

	2023 £	2022 £
Trade debtors	42,698	155,626
Prepayments and accrued income	28,658	76,002
	<u>71,356</u>	<u>231,628</u>

9 Creditors: amounts due within one year

	2023 £	2022 £
Trade creditors	5,551	–
Taxation and social security	19,338	13,948
Accruals	12,912	22,722
Deferred income	5,062	258,511
Pension creditor	3,348	3,005
VAT	13,003	34,194
	<u>59,214</u>	<u>332,380</u>

10 Deferred income

Deferred income comprises of contract income for services which will be performed in the next financial year.

	2023 £	2022 £
Balance at the beginning of the year	258,511	79,093
Amount deferred in the year	5,062	258,511
Released in the year	<u>(258,511)</u>	<u>(79,093)</u>
Balance at the end of the year	<u>5,062</u>	<u>258,511</u>

11a Analysis of net assets between funds (current year)

	Unrestricted £	Designated £	Restricted £	Total funds £
Fixed assets	–	–	–	–
Net current assets	520,539	20,000	329,318	<b>869,857</b>
<b>Net assets at 31 March 2023</b>	<u><b>520,539</b></u>	<u><b>20,000</b></u>	<u><b>329,318</b></u>	<u><b>869,857</b></u>

11b Analysis of net assets between funds (prior year)

	Unrestricted £	Designated £	Restricted £	Total funds £
Fixed assets	–	–	–	–
Net current assets	625,052	60,000	187,141	<b>872,193</b>
<b>Net assets at 31 March 2022</b>	<u><b>625,052</b></u>	<u><b>60,000</b></u>	<u><b>187,141</b></u>	<u><b>872,193</b></u>

12a Movements in funds (current year)

	At 1 April 2022 £	Income & gains £	Expenditure & losses £	Reserves transfer £	At 31 March 2023 £
<b>Restricted funds:</b>					
Policy	155,345	279,920	(181,362)	-	253,903
Lived experience	31,796	169,462	(132,078)	-	69,180
Research	-	22,589	(16,354)	-	6,235
<b>Total restricted funds</b>	<b>187,141</b>	<b>471,971</b>	<b>(329,794)</b>	<b>-</b>	<b>329,318</b>
<b>Unrestricted funds:</b>					
General	625,052	504,694	(629,521)	20,314	520,539
Designated funds	60,000	-	(19,686)	(20,314)	20,000
Total general funds	685,052	504,694	(649,207)	-	540,539
<b>Total funds</b>	<b>872,193</b>	<b>976,665</b>	<b>(979,001)</b>	<b>-</b>	<b>869,857</b>

The narrative to explain the purpose of each fund is given at the foot of the note below.

12b Movements in funds (prior year)

	At 31 March 2021 £	Income & gains £	Expenditure & losses £	Reserves transfer £	At 31 March 2022 £
<b>Restricted funds:</b>					
Policy	150,123	211,299	(206,077)	-	155,345
Lived experience	40,672	135,577	(144,453)	-	31,796
Research	12,715	7,636	(20,351)	-	-
<b>Total restricted funds</b>	<b>203,510</b>	<b>354,512</b>	<b>(370,881)</b>	<b>-</b>	<b>187,141</b>
<b>Unrestricted funds:</b>					
General	369,111	753,027	(497,086)	-	625,052
Designated funds	60,000	-	-	-	60,000
Total general funds	429,111	753,027	(497,086)	-	685,052
<b>Total funds</b>	<b>632,621</b>	<b>1,107,539</b>	<b>(867,967)</b>	<b>-</b>	<b>872,193</b>

Restricted reserves comprise those funds used for specified purposes as laid down by the donor and which were unspent at the end of the year:

**Policy** – policy activity involves both the delivery of funded projects primarily focused at local and regional level decision makers and stakeholders, alongside national policy work aimed at engaging with and influencing policy decisions and directions at the highest level.

**Lived experience** – we use our service user involvement forums as means of supporting direct dialogue and engagement between political and policy stakeholders, ensuring that the voices and experiences of traditionally marginalised groups are fed in to discussions and debate at the highest levels.

**12 Movements in funds (continued)**

**Research** – research has two primary components: service evaluations, as part of RDA's social enterprise, and research as part of or in support of funded projects, such as literature and evidence reviews. Service user involvement underpins both our policy and research activities, both of which are intended to reflect and respect the view of experts by experience.

Trustees took the decision to designate £60,000 of general funds as at 31 March 2020 towards a fund to support staff well being as a result of the impact from the COVID-19 pandemic. During the year funds were used to support staff development and wellbeing, including one-off payments to all staff below director level to recognise the increased financial pressure due to cost-of-living increases. The Trustees have reviewed this designated fund and reduced the balance to £20,000 to support staff capacity in 2023/24.

**13 Operating lease commitments payable as a lessee**

The charity holds an operating lease with a break clause such that it does not have any significant commitment in the short or longer term.