

# CHAYN

England & Wales · Charity number 1196098

## Details

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**Other names** CHAYN CIC

**Status** Registered

**Legal form** CIO

**Registered** 2021-10-11

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** Chayn  
86-90 Paul Street  
London  
EC2A 4NE

**Phone** 02032903191

**Email** [team@chayn.co](mailto:team@chayn.co)

**Website** <https://chayn.co/>

## Activities

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**Objects:** TO RELIEVE THE HARDSHIP AND DISTRESS SUFFERED BY THOSE WHO ARE EXPERIENCING OR HAVE EXPERIENCED GENDER-BASED VIOLENCE IN PARTICULAR BUT NOT EXCLUSIVELY BY:(A) PROVIDING ONLINE SERVICES INCLUDING INFORMATION, GUIDES AND SUPPORT; AND(B) EDUCATING THE PUBLIC ON GENDER-BASED VIOLENCE INCLUDING THROUGH RESEARCH AND TRAINING. GENDER-BASED VIOLENCE IS DEFINED AS HARMFUL ACTS DIRECTED AT AN INDIVIDUAL BASED ON THEIR GENDER AND INCLUDES DOMESTIC ABUSE (WHICH MEANS PHYSICAL, SEXUAL, EMOTIONAL AND/OR MENTAL ABUSE WITHIN AN INTIMATE OR 'FAMILY' RELATIONSHIP), RAPE, HARASSMENT, SEX-TRAFFICKING, TECH-ENABLED HARASSMENT OR ABUSE, AND REPRODUCTIVE VIOLENCE.

**Activities:** Chayn is a global nonprofit, run by survivors and allies from around the world, creating resources to support the healing of survivors of gender-based violence. We create open, online resources and services for survivors of abuse that are trauma-informed, intersectional, multi-lingual and feminist.

## Classification

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- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** Disability, Other Charitable Purposes
- **Who:** Other Defined Groups, The General Public/mankind

## Geography

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- Australia
- Belgium
- Brazil
- Canada
- France
- Germany
- India
- Italy
- Lebanon
- Mexico
- Pakistan
- South Africa
- United Arab Emirates
- United States
- Throughout England And Wales

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-03-31	-	-	-	-
2024-03-31	£760,496	£803,809	£281,876	7
2023-03-31	£715,453	£707,279	£325,189	7
2022-03-31	£889,781	£740,592	£311,072	5

## Trustees

Name	Role	Appointed
<b>Pamela Maria Zaballa</b>	Chair	2024-04-10
Hira Diwan		2024-11-08
Kathryn Kosmides		2024-04-10
Nighat Dad		2024-04-10

**CHAYN**

England & Wales - Charity number 1196098

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# Accounts

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# **CHAYN**

## **Annual report and financial statements**

For the year ended 31 March 2024

Charity registration number: 1196098

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**Reference and administrative details**

For the year ended 31 March 2024

<b>Trustees</b>	Pamela Zaballa Nighat Dad Kathryn Kosmides Hira Diwan
<b>Charity registered number</b>	1196098
<b>Registered address</b>	86-90 Paul Street London EC2A 4NE
<b>Independent examiner</b>	Larking Gowen LLP 1st Floor, Prospect House Rouen Road Norwich NR1 1RE
<b>Bankers</b>	Barclays Bank Churchill Place 1 London E14 5HP

### Trustees' report

For the year ended 31 March 2024

The trustees present their annual report together with the financial statements of Chayn ('the Charity') for the year ended 31 March 2024.

#### Introduction

The trustees present their annual report and the financial statements of the Charity for a 12-month period ended 31 March 2024.

The financial statements comply with current statutory requirements, the memorandum and articles of association and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP.

The organisation is registered as a charity on 11 October 2021. Chayn is a CIO - Foundation registered with the Charity Commission under the registration number 1196098. The Charity's principal address is 86-90 Paul Street, London, EC2A 4NE.

The charity was established under the articles of association which established the objects and powers of the Foundation Charitable Incorporated Organisation.

#### Purpose

The objects of the CIO are to:

- relieve the hardship suffered by those who are experiencing or have experienced gender-based violence, both in the United Kingdom and abroad, for which purpose gender-based violence shall include, but not be limited to, domestic abuse (which means physical, sexual, emotional and/or mental abuse within an intimate or 'family' relationship), rape, harassment, sex-trafficking, tech-enabled harassment or abuse and reproductive violence, in particular by:
  - providing online services including information, guides and support;
  - educating the public on gender-based violence including, but not limited to, through research and training; and
- further such other exclusively charitable purposes according to the laws of England and Wales as the trustees in their absolute discretion from time to time determine.

#### Trustees

Pamela Zaballa, Chair since 10 April 2024.

Nighat Dad, Trustee since 10 April 2024.

Kathryn Kosmides, Trustee since 10 April 2024.

Dr Diahane Rhiney, resigned on 10 April 2024.

Antonella Napolitano, resigned on 6 March 2024.

Anjali Ramachandran, resigned on 16 April 2024.

Sonia Afzal, resigned on 7 February 2024.

Di Luong, resigned on 16 April 2024.

Damayanthy Sathianathan, resigned on 16 April 2024.

Hira Diwan, Trustee since 8 November 2024

#### Trustee Appointment and Training

New Trustees are selected through a mixed process of open recruitment and inviting exemplary professionals known to us, interview and due diligence checks by the existing Trustees. In selecting individuals for appointment as charity trustees, the existing trustees are aware that, in accordance with the Articles of Association of Chayn, they must have regard to the diversity of the trustees, and to the skills, knowledge and experience needed for the effective administration of the CIO. Once selected, new Trustees are appointed by a resolution passed at a properly convened meeting of the charity trustees.

### Trustees' report (continued)

For the year ended 31 March 2024

On selection, new Trustees are given access to Chayn's Articles of Association, relevant information from the Charities Commission, a copy of the most recent accounts and financial forecast and minutes from the last three Board Meetings.

#### Trustee Expenses

Our trustee roles are unpaid. We do not expect trustees to incur any costs, but will reimburse any reasonable expenses as long as they are agreed in advance. In this time period, Diahanne Rhinney, a trustee, did step up to be the acting CEO for which they were paid for.

#### Mission, Vision and Values

##### Vision

Chayn dreams of a future where:

- Women and people of marginalised genders are free from all gender-based violence, online and offline.
- Feminism is anti-racist, decolonised, and intersectional.
- Everyone can create intentional spaces of community, joy, and healing for all on the world wide web.

##### Mission

To use the power of technology to help survivors of gender-based violence heal, irrespective of language, geography, or culture, by:

- Empowering survivors with the information and understanding they need to thrive.
- Working with survivors to design tools and resources that not only help them, but also systematically challenge patriarchal structures that enable abuse.
- Advocating for trauma-informed approaches to product design and tech development that prevent harm.

##### Values

- **Survivor-centred:** We promote survivor leadership, agency, and welfare through the fabric of how we operate, what we work on, and when we work on it.
- **Trauma-informed:** We minimise re-traumatisation in our survivor-facing work and within the team, by following our trauma-informed design principles and through continuous training, team support, and making room for recovery through rest and change.
- **Feminist with an intersectional lens:** We recognise how harm manifests in different and disproportionate ways for people living at the intersection of multiple oppressions.
- **Open by default:** We work collaboratively, have transparent work practices, and produce open-source materials. We are curious and open to learn, and we generously share our learnings, resources and services with the world. Our leadership encourages our peers to open up too.
- **Generous:** We give each other the benefit of the doubt and care for each other's growth with generosity.
- **Inclusive:** We understand, appreciate, and acknowledge ways in which we are similar and different; we encourage working practices that leave no one behind.

##### Activities

We create resources and services for and with survivors around the world to support them on their journey of healing. We share these generously in the open. Our work helps survivors identify abuse, understand their trauma and the impact of misogyny on their life, and take control of their recovery pathways. All of Chayn's work is proactively anti-racist, decolonising and equity-based. Our resources and services include:

- **Toolkits and how-to guides for women:** marginalised genders & NGOs. Easy to follow crowdsourced guides in multiple languages.
- **Country or theme-specific platforms:** Putting local information & support at the fingertips of survivors.
- **Digital services.** Plugging the digital services gap in an environment where charity funding is cut down.

### Trustees' report (continued)

For the year ended 31 March 2024

- **Movement Building:** Contributing to, partnering with, and influencing movements fighting gender-based violence around the world by partnering with other international organisations, participating in global coalitions and campaigns, sharing our work at international conferences, and creating globally relevant advocacy resources.

#### Achievements

In the year ending 31 March 2024 Chayn has continued to implement our strategy, investing in our Movement Building work, growing our Bloom service to reach more survivors and deepening our vicarious trauma work with content moderators.

#### Movement Building

Movement building is a core part of our mission to support survivors of gender-based violence, especially around technology abuse and to support the adoption of trauma-informed practices across the sector.

As part of this, we encouraged the uptake of trauma-informed design in research, technology design, policy and organisational practices by producing and disseminating blogs, running training workshops with hundreds of participants, and speaking at conferences. We engaged with more than 80 organisations and hundreds of participants. Our surveys found:

- 86% of organisations found our programmes or events useful to their work
- 9 out of 10 participants of our events would recommend it to a colleague
- 83% of respondents said that they have either put things they learned into practice already or they intend to do.

Building on the work done as part of our [Orbits](#) project in 2021-2022, we deepened and expanded our efforts to tackle technology abuse. This included participating in research projects run by other organisations globally, launching our Bloom course on healing from image-based abuse and engaging in national, regional and international policy and advocacy work.

#### Bloom

We have been expanding our remote trauma support service Bloom to support more survivors of gender-based violence on their healing journey. Bloom is available to the public for free, like other Chayn resources.

Bloom is available across six languages (English, French, German, Hindi, Spanish, and Portuguese). We have a range of in-depth video courses available for survivors to access:

- Image-based abuse and rebuilding ourselves
- Recovering from toxic and abusive relationships
- Reclaiming resilience in your trauma story
- Society, patriarchy and sexual trauma
- Healing from sexual trauma

Alongside our video courses, we now have a range of different features across Bloom for survivors to access:

- Our **1-1 chat service** is a confidential space where users can message us directly to share their feelings, reflections, and questions as they explore Bloom. The service is available in English, French, Spanish, German, Hindi and Portuguese and our messaging team are based all over the world, across multiple time zones.
- In 2023 we launched our WhatsApp subscription service, **Notes from Bloom**, where users can sign up to receive affirmations, reminders, activities, quotes, reflective exercises, and bitesize content from our courses. This service is currently available in English only.

## Trustees' report (continued)

For the year ended 31 March 2024

- In September 2023, two new features on Bloom went live on Bloom — **grounding exercises and reflective activities**. Available in text and audio form, our grounding exercises include a range of different practices to support survivors to ground in the present and take time for themselves as they need. Taken from our long-form video courses, our range of reflective activities are designed to support survivors to reflect, process, and heal. They focus on various reflective tools, including trust mapping and journaling. These new product features are available in English, French, Hindi, Spanish and Portuguese.
- In October 2023, **we launched Bloom in German**, providing more comprehensive and in-depth support for survivors in German. We worked with a diverse team of German translators, localisers, and video presenters to create this extensive offering.
- With our new product features, we also launched a new secondary navigation bar and rolled out some product design changes to improve the overall user experience and accessibility of the platform.

From April 2023 to March 2024, more than 9000 users from 92 different countries signed up to Bloom. Our top 10 countries for sign-ups were:

1. United States
  2. United Kingdom
  3. Mexico
  4. Brazil
  5. India
  6. France
  7. Spain
  8. Canada
  9. Germany
  10. Australia
- More than 3000 users signed up in languages other than English and this constitutes 34% of our total sign-ups across the time period.
  - Our most popular course was Recovering from toxic and abusive relationships. Only launched at the end of March 2023, the course really resonated with our community.

### Some quotes from survivors:

*"I felt listened to and understood. I felt less alone and it was a relief to be able to talk about what happened. I can't talk to my family or friends about what happened as I don't think they would understand. I am so grateful."*

*"I was recommended one of the courses by Women's Aid and it has sped up my recovery process so so much, to the point where I've been able to open myself up to new relationships again. I have also signed up for the WhatsApp messages and they have served as a good reminder that the website is also available for continued support."*

*"Bloom has been the best resource I have found online. I did some sections of the abuse course and it really helped me to understand my experiences better and to understand my emotions and reactions to things. I also really liked the grounding exercises. I will definitely re-visit these."*

*"...It has been validating on many levels to put a name to experiences of gender-based harm, while simultaneously offering solutions and recognizing current failures of traditional systems. It has helped build self reliance and strength to believe in myself and my experience without negating its impact. The team is always responsive, empathetic and empowering even during the hardest days. It is so helpful to be apart of a community that "gets it" on a real level.*

In early 2024, we held two workshops on Bloom for civil society partners who are navigating remote service delivery, and provide insight into how we integrate technology into our work of creating and delivering Bloom.

## Trustees' report (continued)

For the year ended 31 March 2024

### Diya

Chayn believes that vicarious trauma is a lived reality of people who work with survivors of gender-based violence, and that its roots are structural. Vicarious trauma needs a collective as well as a personal response. In this time period, we launched Diya, a new programme to support employees, practitioners and activists exposed to vicarious trauma. We ran two free workshops for organisations in the violence against women sector, attended by nearly 40 participants and a year-long programme of six workshops and ten Collective Care sessions with 30 employees from a technology company.

### Financial review

During the 12 month period from 1 April 2023 to 31 March 2024, Chayn's total income was £760,496 (2023: £715,453) and the total expenditure for the year was £803,809 (2023: £707,279).

Grant income is our largest source of funding and in total we raised £758,871 (2023: £707,333) from this source, including £277,500 (2023: £215,587) in restricted grants for specific projects, of which £199,602 remains restricted to costs associated with our restricted fund projects as it continues.

A contribution of £247,822 (2023: £367,264) was received from charitable activities. The aim of our charitable activities is to generate a surplus to fund our charitable work. The largest proportion of our charitable activity amounted to £245,514 income received through our collaboration with Bumble Holding Limited for the purpose of the export of services to Bumble Inc in the United States. Besides providing much needed sustainable income for Chayn's public-facing services, the collaboration expands our reach to survivors of gender-based violence by offering Chayn services to users of Bumble Inc's dating apps Bumble and Badoo. A further benefit is that it boosts Chayn's profile and visibility on a global scale. Further sales income was received through a combination of non-profit partnerships, public speaking engagements and workshop delivery to organisations.

A total of £1,625 (2023: £8,120) in donations was received from individuals and corporations.

### Reserves policy

The aim of the reserves policy is to ensure that the Charity's ongoing and future activities are reasonably protected from unexpected fluctuations in its income and expenditure. We have a target to maintain an average of three months operational expenditure as agreed by the Board. It is appropriate given the risks faced by the Charity and the sustainability of its different income streams. Free reserves were £69,226 as of 31 March 2024.

The trustees believe that current level of reserves is sufficient to cover the core costs of the organisation, ensuring financial stability in the event of unplanned adverse circumstances. However, a further increase in reserves is required to provide sufficient cover for all aspects of its ongoing work.

The financial strategy and targets defined in our 3 year strategy include a goal to increase the minimum free reserves to the equivalent of 3 months operational expenditure by March 2025. As of date of signing this had not yet been achieved. The Charity has since reduced its level of operational expenditure which will bring the reserves in line with its stated policy in the future.

### Management Personnel

The day-to-day management of the organisation is delegated by the Chair to the CEO.

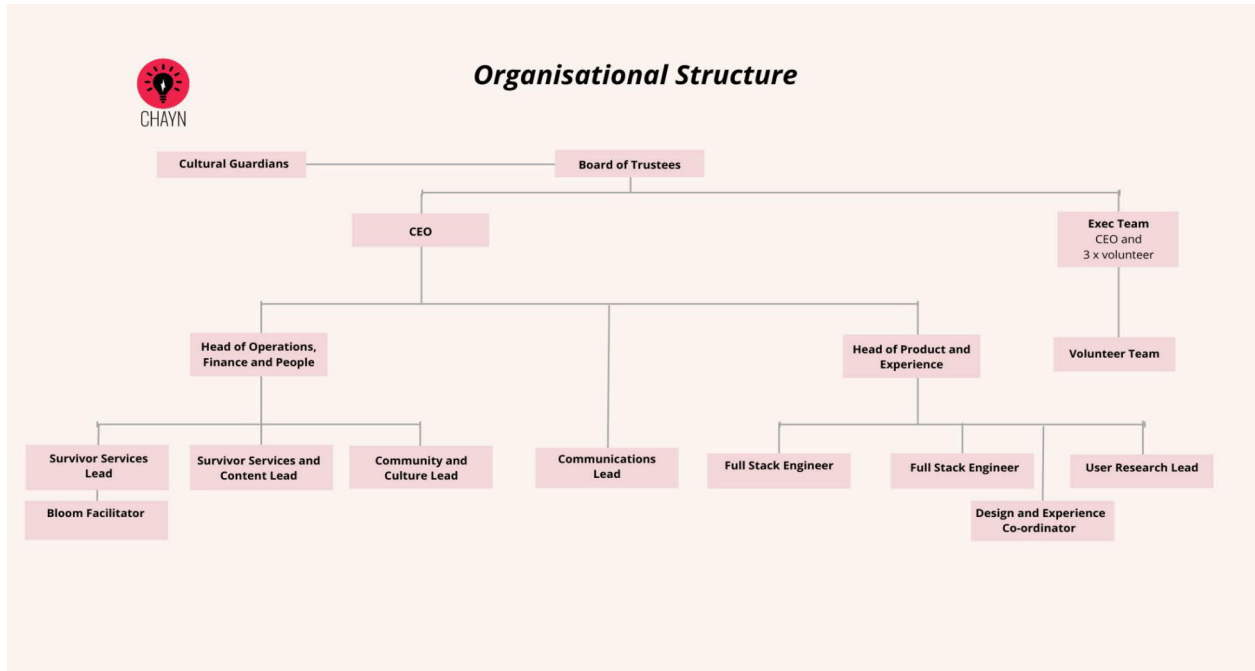
Hera Hussain was on parental leave and annual leave from July 2023 to January 2024. To cover this time period, a maternity cover was hired who resigned from their position on 8 November 2023. The Chair, Diahanne Rhinney, stepped into the role of Acting CEO from 1 November 2023 till 1 February 2024. She was compensated for this role.

## Trustees' report (continued)

For the year ended 31 March 2024

### Organisational Structure

This structure is accurate as of March 2024.



### Remuneration policy for key management personnel

To ensure transparent and fair rates of pay, key personnel starting salaries are calculated based on a globally competitive salary based on the average salaries in the UK and US job market for the non-profit and social technology sector. There was a salary review in 2024 which will be finalized and proposed for approval to the board in early 2025.

### Risk management

All activities undertaken are risk assessed as part of quarterly board meetings on receipt by the trustees of financial and project updates provided by key personnel. Activities are assessed against the following considerations and defined as high, medium or low risk:

- Does this activity help Chayn meet our charitable purposes and is it in the interests of survivors and other beneficiaries?
- Is this activity permitted by Chayn's Articles of Association?
- Could this activity threaten Chayn's credibility?
- Could this activity threaten Chayn's independence?
- Could this activity threaten Chayn's ability to work in line with its vision and values?
- Could this activity use a disproportionate amount of Chayn's resources?
- Could this activity result in any private benefit to a person or organisation which is not merely incidental?
- Would this activity involve actions which may not be entirely charitable?
- Does Chayn have sufficient resources to support the activity?
- Could this activity adversely affect Chayn's relationship with stakeholders, e.g. funders?
- Are there any legal risks, e.g. relating to intellectual property or lack of insurance if relevant, and has mitigating action/legal advice been taken?
- Are there any other risks identified not listed here?

Where medium or high risks are identified the Trustees will meet with Key Personnel to decide how the risk can be mitigated and whether any remaining risk is unavoidable in order to reach Chayn's key objectives.

## Trustees' report (continued)

For the year ended 31 March 2024

### Statement of responsibilities of the trustees

The trustees are responsible for preparing the trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales 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 charity and of the incoming resources and application of resources, including the income and expenditure, of the charity 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
- 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
- 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 maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust constitution. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (FRS 102) (effective January 2019).

Trustees who served during this period had resigned from the Board before this report could be signed off. The trustees' annual report has been approved by the trustees on date and signed on their behalf by the below. This report has been prepared based on the best knowledge provided by staff and organisation documents as the previous board had left before the preparation of this document.

The trustees' annual report has been approved by the trustees on date and signed on their behalf by:

*Pamela Zaballa*

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**Pamela Zaballa**

Trustee

Date: 08/10/2025

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## **Independent examiner's report to the trustees of Chayn**

For the year ended 31 March 2024

### **Independent examiner's report to the trustees of Chayn ('the Charity')**

I report to the trustees on my examination of the financial statements of the Charity for the year ended 31 March 2024.

#### **Responsibilities of basis of report**

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

Having satisfied myself that the financial statements of the Charity 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 financial statements as carried out under section 145 of the Charities Act 2011 ('The 2011 Act'). In carrying out my examination I have followed the directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### **Independent examiner's statement**

The Charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of institute of the Chartered accountants in England and Wales (ICAEW).

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

- accounting records were not kept in respect of the Charity as required by section 386 of the 2006 Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair view' which is not a matter considered as part of an independent examination; or
- the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities 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.

**Giles Kerkham FCA DChA**

**Larking Gowen LLP**

Chartered Accountants

1st Floor Prospect House

Rouen Road

Norwich

NR1 1RE

Date: 8/10/2025

## Statement of financial activities

For the year ended 31 March 2024

		Unrestricted funds	Restricted funds	Total funds
	Note	2024	2024	2024
		£	£	£
<b>Income from:</b>				
Donations and legacies	3	1,625	-	1,625
Charitable activities	4	481,371	277,500	758,871
<b>Total income</b>		<b>482,996</b>	<b>277,500</b>	<b>760,496</b>
<b>Expenditure on:</b>				
Raising funds	5	108,007	24,386	132,393
Charitable activities	6	574,237	97,179	671,416
<b>Total expenditure</b>	7	<b>682,244</b>	<b>121,565</b>	<b>803,809</b>
<b>Net income for the year</b>		<b>(199,248)</b>	<b>155,935</b>	<b>(43,313)</b>
<b>Transfer between funds</b>		<b>-</b>	<b>-</b>	<b>-</b>
<b>Net income and net movements in funds</b>		<b>(199,248)</b>	<b>155,935</b>	<b>(43,313)</b>
<b>Reconciliation of funds:</b>				
Total funds at 31 March 2023		281,522	43,667	325,189
<b>Total funds at 31 March 2024</b>		<b>82,274</b>	<b>199,602</b>	<b>281,876</b>

All recognised gains and losses are included in the above statement of financial activities.

The notes on page 14 to 24 form part these financial statements.

## Statement of financial activities

For the year ended 31 March 2023

	Note	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Income from:				
Donations	3	8,120	-	8,120
Charitable activities	4	491,746	215,587	707,333
Total income		499,866	215,587	715,453
Expenditure on:				
Raising funds	5	76,195	42,491	118,686
Charitable activities	6	415,701	172,892	588,593
Total expenditure	7	491,896	215,383	707,279
Net income for the year		7,970	204	8,174
Transfer between funds		(11,786)	11,786	-
Net income and net movement in funds		(3,816)	11,990	8,174
Reconciliation of funds:				
Total funds at 31 March 2022		285,338	31,677	317,015
Total funds at 31 March 2023	13	281,522	43,667	325,189

All recognised gains and losses are included in the above statement of financial activities.

The notes on page 14 to 24 form part these financial statements.

## Statement of financial position

As at 31 March 2024

	Note	2024 £	2024 £	2023 £	2023 £
<b>Fixed assets</b>	<b>10</b>		<b>13,008</b>		13,410
<b>Current assets</b>					
Debtors	11	160,645		15,175	
Cash at bank and in hand		<u>221,139</u>		<u>406,128</u>	
		<b>381,784</b>		<b>421,303</b>	
<b>Creditors: amounts falling due within one year</b>	<b>12</b>	<u><b>(112,916)</b></u>		<u>(109,524)</u>	
<b>Net current assets</b>			<b>268,868</b>		311,779
<b>Total assets less current liabilities</b>			<u><b>281,876</b></u>		<u>325,189</u>
<b>Charity funds</b>					
Unrestricted funds	13		<b>82,274</b>		281,522
Restricted funds	13		<u><b>199,602</b></u>		<u>43,667</u>
<b>Total funds</b>			<u><b>281,876</b></u>		<u><b>325,189</b></u>

The financial statements were approved by the trustees on 8 / 10 / 2025 and signed on their behalf by:

*Pamela Zaballa*  
 .....  
**Pamela Zaballa**  
**Trustee**

**Statement of Cash flows**

For the year ended 31 March 2024

	2024	2023
	£	£
<b>Cash flow from operating activities:</b>		
Net cash generated from operating activities	A <u>(179,718)</u>	<u>108,644</u>
<b>Cash flow from investing activities</b>		
Purchase of fixed assets	<u>(5,271)</u>	<u>(7,710)</u>
<b>Net cash generated from investing activities</b>	<u>(5,271)</u>	<u>(7,710)</u>
<b>Change in cash and cash equivalents in the year</b>	<b>(184,989)</b>	<b>100,934</b>
<b>Cash and cash equivalents at beginning of year</b>	<u>406,128</u>	<u>305,194</u>
<b>Cash and cash equivalents at end of year</b>	B <u><u>221,139</u></u>	<u><u>406,128</u></u>

**A. Reconciliation of net income to net cash flow operating activities**

	2024	2023
	£	£
<b>Net income for the year (as per the Statement of financial activities)</b>	<b>(43,315)</b>	<b>8,174</b>
<b>Adjustments for:</b>		
Depreciation	<b>5,675</b>	4,358
(Increase)/decrease in debtors	<b>(145,470)</b>	22,849
Increase /(decrease) in creditors	<b>3,392</b>	73,263
<b>Net cash generated from operating activities</b>	<u><u>(179,718)</u></u>	<u><u>108,644</u></u>

**B. Analysis of cash and cash equivalents**

	2024	2023
	£	£
Cash at bank and in hand	<u>221,139</u>	<u>406,128</u>
<b>Total cash and cash equivalents</b>	<u><u>221,139</u></u>	<u><u>406,128</u></u>

**C. Analysis of net debt**

An analysis of the changes in net debt has not been presented as all of the entity's cash flows relate to movements in cash, and the entity has no items to include in such an analysis other than the cash flows in the Statement of cash flows.

## Notes to the financial statements

For the year ended 31 March 2024

### 1. General information

Chayn ('the Charity') is a charitable incorporated organisation (CIO), not having share capital, and is incorporated in England and Wales. The Charity registration number is 1196098. Its registered office is in 86-90 Paul Street, London, EC2A 4NE.

### 2. Principal accounting policies

#### 2.1 Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention. The financial statements have been prepared in accordance with the Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the financial reporting standard applicable in the United Kingdom and Republic of Ireland (FRS 102) (Charities SORP ('FRS 102'), 'The financial reporting standard applicable in the UK and Republic of Ireland' ('FRS 102') and the Charities Act 2011.

The Charity continues as public benefit entity as defined by FRS 102.

The accounts are presented in sterling and are rounded to the nearest pound.

#### 2.2 Assessment of going concern

The trustees have assessed whether the use of the going concern assumption is appropriate in preparing these accounts. The trustees have made this assessment in respect to a period of at least one year from the date of approval of these accounts.

The trustees of the Charity have concluded that there are no material uncertainties related to events or conditions that may cast significant doubt on the ability of the Charity to continue as a going concern. The trustees are of the opinion that the Charity will have sufficient resources to meet its liabilities as they fall due.

#### 2.3 Fund accounting

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

Unrestricted general funds are available for use at the discretion of the trustees in the furtherance of the general objectives of the Charity.

#### 2.4 Income recognition

Income is recognised in the period in which the Charity is entitled to receipt, the amount can be measured reliably, and it is probable that income will be received. Grants and donations received for the general purposes of the Charity are included as unrestricted funds; grants and donations for activities restricted by the wishes of the donor are taken to restricted funds. Donated assets are initially recognised at an estimate of its carrying value at the time of transfer.

## Notes to the financial statements (continued)

For the year ended 31 March 2024

### 2.5 Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the Charity to make a payment to a third party or it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

Expenditure is included in the accounts on an accruals basis and includes attributable VAT, which cannot be recovered.

Expenditure is allocated to the particular activity on a direct basis or by allocation based on the level of direct expenditure relating to that activity.

Expenditure comprises the following:

- a. The costs of charitable activities comprise expenditure related to the Charity's primary charitable purposes. Such costs include:
  - General overhead costs
  - Related support costs
- b. The cost of raising funds comprises expenditure related to the Charity's expenses in relation to raising funds for the Charity. Such costs include:
  - Related support costs
- c. Support costs are the costs associated with the governance arrangements of the Charity and the general running of the Charity. Included within this category are costs associated with the strategic management of the Charity's activities as opposed to day-to-day management. Support costs are allocated on the basis of time spent of these activities.

### 2.7 Tangible fixed assets

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Office equipment - 25% on straight line

### 2.8 Debtors

Trade and other debtors are recognised at the settlement amount, less any provisions for non-recoverability. Prepayments are valued at the amount prepaid. They have been discounted to the present value of the future cash receipt where such discounting is material.

### 2.9 Cash at bank and in hand

Cash at bank and in hand represents such accounts and instruments that are available on demand or have a maturity of less than three months from the date of acquisitions.

## Notes to the financial statements (continued)

For the year ended 31 March 2024

### 2.10 Creditors and provisions

Creditors and provisions are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Creditors and provisions are recognised at the amount the Charity anticipates it will pay to settle the debt. They have been discounted to the present value of the future cash payment where such discounting is material.

### 2.11 Taxation

Chayn is a registered Charity and therefore is not liable to income tax or corporation tax on income derived from its charitable activities, as it falls within the various exemptions available to registered charities.

### 2.12 Judgements in applying accounting policies and key sources of estimation uncertainty

The preparation of the financial statements requires managements to make judgements, estimates and assumptions that affect the amounts reported for assets and liabilities as at the period end and the amounts reported for revenues and expenses during the period. However, the nature of estimation means that actual outcomes could differ from these estimates.

The trustees believe that there are no areas involving significant estimation, uncertainty or the application of significant judgement.

### 2.13 Foreign currencies translation

Transactions in foreign currencies are initially recognised at the rate of exchange ruling at the date of the transaction. At the end of each reporting period foreign currency monetary items are translated at the closing rate of exchange. Non-monetary items that are measured at historical cost are translated at the rate ruling at the date of the transaction. All differences are charged to the Statement of Charitable Activities.

### 2.14 Pensions

Contributions to defined contribution plans are expensed in the period to which they relate.

**Notes to the financial statements (continued)**

For the year ended 31 March 2024

**3. Donations & legacies**

<b>2024</b>	<b>Unrestricted funds 2024 £</b>	<b>Restricted funds 2024 £</b>	<b>Total funds 2024 £</b>
Other donations	<u>1,625</u>	<u>-</u>	<u>1,625</u>
	<b>1,625</b>	<b>-</b>	<b>1,625</b>
<b>2023</b>	<b>Unrestricted funds 2023 £</b>	<b>Restricted funds 2023 £</b>	<b>Total funds 2023 £</b>
Individual donations	6,744	-	6,744
Corporate donations	1,176	-	1,176
Other donations	200	-	200
	<u>8,120</u>	<u>-</u>	<u>8,120</u>

**4. Charitable activities**

<b>2024</b>	<b>Unrestricted funds 2024 £</b>	<b>Restricted funds 2024 £</b>	<b>Total funds 2024 £</b>
Foundation grants	233,549	277,500	511,049
Other income	247,822	-	247,822
	<u>481,371</u>	<u>277,500</u>	<u>758,871</u>
<b>2023</b>	<b>Unrestricted funds 2023 £</b>	<b>Restricted funds 2023 £</b>	<b>Total funds 2023 £</b>
Government grants	1,982	-	1,982
Foundation grants	122,500	215,548	338,048
Corporate grants	-	39	39
Other income	367,264	-	367,264
	<u>491,746</u>	<u>215,587</u>	<u>707,333</u>

**Notes to the financial statements (continued)**

For the year ended 31 March 2024

**5. Raising funds**

<b>2024</b>	<b>Unrestricted funds 2024</b>	<b>Restricted funds 2024</b>	<b>Total funds 2024</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Allocated staff cost (note 7)	<b>104,163</b>	<b>23,966</b>	<b>128,129</b>
Support cost (note 7)	<b>3,844</b>	<b>420</b>	<b>4,264</b>
	<b>108,007</b>	<b>24,386</b>	<b>132,393</b>
<b>2023</b>	<b>Unrestricted funds 2023</b>	<b>Restricted funds 2023</b>	<b>Total funds 2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Allocated staff cost (note 7)	71,603	42,491	114,094
Support cost (note 7)	4,592	-	4,592
	<b>76,195</b>	<b>42,491</b>	<b>118,686</b>

**6. Expenditure on charitable activities**

<b>2024</b>	<b>Unrestricted funds 2024</b>	<b>Restricted funds 2024</b>	<b>Total funds 2024</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Allocated staff costs (note 7)	<b>416,655</b>	<b>95,867</b>	<b>512,522</b>
Support costs (note 7)	<b>67,086</b>	<b>1,312</b>	<b>68,398</b>
Governance costs (note 7)	<b>90,496</b>	<b>-</b>	<b>90,496</b>
	<b>574,237</b>	<b>97,179</b>	<b>671,416</b>
<b>2023</b>	<b>Unrestricted funds 2023</b>	<b>Restricted funds 2023</b>	<b>Total funds 2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Allocated staff costs (note 7)	286,408	169,968	456,376
Support costs (note 7)	62,847	168	63,015
Governance costs (note 7)	66,446	2,756	69,202
	<b>415,701</b>	<b>172,892</b>	<b>588,593</b>

## Notes to the financial statements (continued)

For the year ended 31 March 2024

## 7. Analysis of total expenditure

2024	Unrestricted Funds			Restricted Funds			Total funds
	Raising funds (note 5)	Charitable activities (note 6)	Total Unrestricted funds	Raising funds (note 5)	Charitable activities (note 6)	Total Restricted funds	
	2024	2024	2024	2024	2024	2024	2024
	£	£	£	£	£	£	£
<b>Staff Costs</b>							
Salaries and wages (note 8)	52,863	211,453	264,316	17,666	70,663	88,329	352,645
Employer's NI (note 8)	2,546	10,186	12,732	1,779	7,117	8,896	21,628
Employer's pension (note 8)	915	3,659	4,574	419	1,678	2,097	6,671
Partner fees	-	-	-	420	1,680	2,100	2,100
Freelance staff	18,432	73,726	92,158	-	-	-	92,158
Agency staff	3,740	14,960	18,700	-	-	-	18,700
Termination benefits	1,370	5,482	6,852	-	-	-	6,852
Contractors	22,501	90,006	112,507	3,682	14,729	18,411	130,918
HR wellbeing	916	3,666	4,582	-	-	-	4,582
Training fees	750	2,997	3,747	-	-	-	3,747
Recruitment	130	520	650	-	-	-	650
	<u>104,163</u>	<u>416,655</u>	<u>520,818</u>	<u>23,966</u>	<u>95,867</u>	<u>119,833</u>	<u>640,651</u>
<b>Other support costs</b>							
Office costs	-	11,404	11,404	-	-	-	11,404
Technology and software costs	-	34,309	34,309	-	332	332	34,641
Travel and accommodation	3,844	8,969	12,813	420	980	1,400	14,213
Events	-	5,003	5,003	-	-	-	5,003
Fundraising	-	300	300	-	-	-	300
Bank charges	-	872	872	-	-	-	872
Exchange gain or loss	-	554	554	-	-	-	554
Depreciation	-	5,675	5,675	-	-	-	5,675
<b>Total support costs</b>	<u>3,844</u>	<u>67,086</u>	<u>70,930</u>	<u>420</u>	<u>1,312</u>	<u>1,732</u>	<u>72,662</u>
<b>Governance costs</b>							
Accountancy fees	-	30,556	30,556	-	-	-	30,556
Independent examination fees	-	4,800	4,800	-	-	-	4,800
Other professional services	-	10,978	10,978	-	-	-	10,978
Consultancy fees	-	44,162	44,162	-	-	-	44,162
<b>Total Governance costs</b>	<u>-</u>	<u>90,496</u>	<u>90,496</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>90,496</u>
<b>Total Charitable activities</b>	<u>108,007</u>	<u>574,237</u>	<u>682,244</u>	<u>24,386</u>	<u>97,179</u>	<u>121,565</u>	<u>803,809</u>

**Notes to the financial statements (continued)**

For the year ended 31 March 2024

**7. Analysis of total expenditure (continued)**

2023	Unrestricted Funds			Restricted Funds			Total funds
	Raising funds (note 5)	Charitable activities (note 6)	Total Unrestricted funds	Raising funds (note 5)	Charitable activities (note 6)	Total Restricted funds	
	2023	2023	2023	2023	2023	2023	2023
	£	£	£	£	£	£	£
<b>Staff Costs</b>							
Salaries and wages (note 8)	37,278	149,111	186,389	29,497	117,990	147,487	333,876
Employer's NI (note 8)	3,618	14,474	18,092	3,008	12,033	15,041	33,133
Employer's pension (note 8)	890	3,561	4,451	639	2,556	3,195	7,646
Partner fees	569	2,275	2,844	1,033	4,130	5,163	8,007
Freelance staff	3,419	13,677	17,096	243	974	1,217	18,313
Agency staff	2,506	10,022	12,528	-	-	-	12,528
Contractors	22,612	90,448	113,060	8,071	32,285	40,356	153,416
Interview payments	13	51	64	-	-	-	64
HR wellbeing	276	1,103	1,379	-	-	-	1,379
Training fees	303	1,211	1,514	-	-	-	1,514
Recruitment	119	475	594	-	-	-	594
	<u>71,603</u>	<u>286,408</u>	<u>358,011</u>	<u>42,491</u>	<u>169,968</u>	<u>212,459</u>	<u>570,470</u>
<b>Other support costs</b>							
Office costs	-	16,334	16,334	-	-	-	16,334
Technology and software costs	-	31,239	31,239	-	164	164	31,403
Travel and accommodation	4,592	10,714	15,306	-	-	-	15,306
Events	-	524	524	-	-	-	524
Fundraising	-	33	33	-	-	-	33
Bank charges	-	645	645	-	4	4	649
Exchange gain or loss	-	(1,000)	(1,000)	-	-	-	(1,000)
Depreciation	-	4,358	4,358	-	-	-	4,358
<b>Total support costs</b>	<u>4,592</u>	<u>62,847</u>	<u>67,439</u>	<u>-</u>	<u>168</u>	<u>168</u>	<u>67,607</u>
<b>Governance costs</b>							
Accountancy fees	-	17,071	17,071	-	1500	1500	18,571
Independent examination fees	-	4,800	4,800	-	-	-	4,800
Other professional services	-	43,675	43,675	-	390	390	44,065
Consultancy fees	-	900	900	-	866	866	1,766
<b>Total Governance costs</b>	<u>-</u>	<u>66,446</u>	<u>66,446</u>	<u>-</u>	<u>2,756</u>	<u>2,756</u>	<u>69,202</u>
<b>Total Charitable activities</b>	<u>76,195</u>	<u>415,701</u>	<u>491,896</u>	<u>42,491</u>	<u>172,892</u>	<u>215,383</u>	<u>707,279</u>

**Notes to the financial statements (continued)**

For the year ended 31 March 2024

<b>8. Staff costs</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Salaries and wages	<b>352,645</b>	333,876
Employer's NI	<b>21,628</b>	33,133
Employer's pension	<b>6,671</b>	7,646
Partner fees	<b>2,100</b>	8,007
Termination benefits	<b>6,852</b>	-
Freelance staff	<b>92,158</b>	18,313
Agency staff	<b>18,700</b>	12,528
Contractors	<b>130,918</b>	153,416
Interviewer payments	-	64
HR wellbeing	<b>4,582</b>	1,379
Training fees	<b>3,747</b>	1,514
Recruitment	<b>650</b>	594
	<b>640,651</b>	570,470

The average monthly number of employees during the year was 7 (2023: 7).

The total employee benefits (including pension contributions and employer's national insurance) of key management personnel were £60,740 (2023: £72,871).

Staff receiving emoluments in excess of £60,000, excluding employer pension contributions, during the year were as follows:

	<b>2024</b>	<b>2023</b>
	<b>No.</b>	<b>No.</b>
£60,001 - £70,000	<b>2</b>	2
£70,001 - £80,000	-	1
	<b>2</b>	3

**9. Trustees' remuneration**

No trustees received any emoluments for their services as trustees during the year other than those mentioned in note 16 - Related party. (2023: none).

No trustees were reimbursed for any expenses during the year (2023: none).

**Notes to the financial statements (continued)**

For the year ended 31 March 2024

**10. Tangible Fixed Assets**

	Office Equipment 2024	Total 2024
	£	£
<b>Cost</b>		
1 April 2024	19,033	19,033
Additions	5,273	5,273
Disposals	-	-
<b>At 31 March 2024</b>	<u>24,306</u>	<u>24,306</u>
<b>Depreciation</b>		
At 1 April 2024	5,623	5,623
Charge for the year	5,675	5,675
Disposals	-	-
<b>At 31 March 2024</b>	<u>11,298</u>	<u>11,298</u>
<b>Net book value</b>		
<b>At 31 March 2024</b>	<u>13,008</u>	<u>13,008</u>
At 31 March 2023	<u>13,410</u>	<u>13,410</u>

**11. Debtors**

	2024	2023
	£	£
Trade debtors	146,846	15,175
Other debtors	13,364	-
Prepayments	435	-
	<u>160,645</u>	<u>15,175</u>

**12. Creditors: amounts falling due within one year**

	2024	2023
	£	£
Trade creditors	18,316	1,044
Other creditors	-	82,400
Other taxation & social security	18,359	17,080
Accruals & deferred income	76,241	9,000
	<u>112,916</u>	<u>109,524</u>

**Notes to the financial statements (continued)**

For the year ended 31 March 2024

**13. Movement in Funds****2024**

	Opening 1 April 2023	Incoming resources	Outgoing resources	Transfers	Closing 31 March 2024
	£	£	£	£	£
Unrestricted funds	281,522	482,996	(682,244)	-	82,274
Restricted funds	43,667	277,500	(121,565)	-	199,602
	<u>325,189</u>	<u>760,496</u>	<u>(803,809)</u>	<u>-</u>	<u>281,876</u>

**Movement in Funds****2023**

	Opening 1 April 2022	Incoming resources	Outgoing resources	Transfers	Closing 31 March 2023
	£	£	£	£	£
Unrestricted funds	285,338	499,866	(491,896)	(11,786)	281,522
Restricted funds	31,677	215,587	(215,383)	11,786	43,667
	<u>317,015</u>	<u>715,453</u>	<u>(707,279)</u>	<u>-</u>	<u>325,189</u>

**14. Analysis of net assets between funds**

<b>2024</b>	Unrestricted funds £	Restricted funds £	Total funds £
Tangible fixed assets	13,008	-	13,008
Current assets	182,182	199,602	381,784
Current liabilities	(112,916)	-	(112,916)
	<u>82,274</u>	<u>199,602</u>	<u>281,876</u>

<b>2023</b>	Unrestricted funds £	Restricted funds £	Total funds £
Tangible fixed assets	13,410	-	13,410
Current assets	377,636	43,667	421,303
Current liabilities	(109,524)	-	(109,524)
	<u>281,522</u>	<u>43,667</u>	<u>325,189</u>

**Notes to the financial statements (continued)**

For the year ended 31 March 2024

**15. Restricted funds**

	Opening 1 April 2023	Incoming resources	Outgoing resources	Closing 31 March 2024
	£	£	£	£
Ashoka	-	21,426	-	21,426
Resistire	-	20,743	(11,323)	9,420
Robert Bosch	-	64,231	-	64,231
TNLC	31,841	110,905	(110,242)	32,504
Wellspring	11,826	60,195	-	72,021
	<u>43,667</u>	<u>277,500</u>	<u>(121,565)</u>	<u>199,602</u>

The specific purposes for which the funds are to be applied are:

- Ashoka – For supporting the Founder and CEO's leadership work.
- Resistire – To create a programme on vicarious trauma.
- Robert Bosch – To create a resource on technology-facilitated gender-based violence.
- TNLC – To support the running of the Bloom programme.
- Wellspring - To support work on movement building, and communications including but not limited to technology-facilitated gender-based violence.

**16. Related Party**

The following Trustee provided services to the Charity during the year (2023: £nil).

Name of the trustee	Nature of the services	Value(£)
Diahanne Rhiney	Business consultancy services	5,170
	Interim CEO	<u>12,410</u>
		17,580
		=====

There were no other related party transactions held during the current year or prior period. The Charity followed its normal policies and approval criteria as authorised in the Charity's constitution when obtaining the services above.

**CHAYN**

England & Wales - Charity number 1196098

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# Accounts

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# **CHAYN**

## **Annual report and financial statements**

For the year ended 31 March 2023

Charity registration number: 1196098

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**Reference and administrative details**

For the year ended 31 March 2023

**Trustees** Pamela Zaballa  
Nighat Dad  
Kathryn Kosmides

**Charity registered number** 1196098

**Registered address** 86-90 Paul Street  
London  
EC2A 4NE

**Independent examiner** Buzzacott LLP  
130 Wood Street  
London  
EC2V 6DL

**Bankers** Barclays Bank  
Churchill Place 1  
London  
E14 5HP

### Trustees' report

For the year ended 31 March 2023

The trustees present their annual report together with the financial statements of Chayn ('the Charity') for the year ended 31 March 2023.

#### Introduction

The trustees present their annual report and the consolidated financial statements of the charity for a 12-month period ended 31 March 2023.

The financial statements comply with current statutory requirements, the memorandum and articles of association and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP.

The organisation is a charitable company limited by guarantee, registered as a charity on 11 October 2021. Chayn is a CIO - Foundation registered with the Charity Commission under the registration number 1196098. The charity's principal address is 86-90 Paul Street, London EC2A 4NE.

The company was established under the articles of association which established the objects and powers of the Foundation Charitable Incorporated Organisation.

#### Purpose

The objects of the CIO are to:

- relieve the hardship suffered by those who are experiencing or have experienced gender-based violence, both in the United Kingdom and abroad, for which purpose gender-based violence shall include, but not be limited to, domestic abuse (which means physical, sexual, emotional and/or mental abuse within an intimate or 'family' relationship), rape, harassment, sex-trafficking, tech-enabled harassment or abuse and reproductive violence, in particular by:
  - providing online services including information, guides and support;
  - educating the public on gender-based violence including, but not limited to, through research and training; and
- further such other exclusively charitable purposes according to the laws of England and Wales as the Trustees in their absolute discretion from time to time determine.

#### Trustees

Pamela Zaballa, Chair since 10 April 2024.

Nighat Dad, Trustee since 10 April 2024.

Kathryn Kosmides, Trustee since 10 April 2024.

Dr Diahanne Rhiney, resigned on the 10 April 2024.

Antonella Napolitano, resigned on 6 March 2024.

Anjali Ramachandran, resigned on 16 April 2024.

Sonia Afzal, resigned on 7 February 2024.

Di Luong, resigned on 16 April 2024.

Damayanthy Sathianathan, resigned on 16 April 2024.

Shirin Zaid, resigned on 31 May 2022

Nissa Ramsay, resigned on 30 September 2022

#### Trustee Appointment and Training

New Trustees are selected through a process of open recruitment, interview and due diligence checks by the existing Trustees. In selecting individuals for appointment as charity trustees, the existing trustees are aware that, in accordance with the Articles of Association of Chayn, they must have regard to the diversity of the trustees, and to the skills, knowledge and experience needed for the effective administration of the CIO. Once selected, new Trustees are appointed by a resolution passed at a properly convened meeting of the charity trustees.

On selection, new Trustees are given access to Chayn's Articles of Association, relevant information from the

## Trustees' report (continued)

For the year ended 31 March 2023

Charities Commission, a copy of the most recent accounts and financial forecast and minutes from the last three Board Meetings.

Training on governance and Trustee responsibilities was delivered in November 2022.

### Trustee Expenses

Our trustee roles are unpaid. We do not expect trustees to incur any costs, but will reimburse any reasonable expenses as long as they are agreed in advance.

### Mission, Vision and Values

#### Vision

Chayn dreams of a future where:

- Women and people of marginalised genders are free from all gender-based violence, online and offline.
- Feminism is anti-racist, decolonised, and intersectional.
- Everyone can create intentional spaces of community, joy, and healing for all on the world wide web.

#### Mission

To use the power of technology to help survivors of gender-based violence heal, irrespective of language, geography, or culture, by:

- Empowering survivors with the information and understanding they need to thrive.
- Working with survivors to design tools and resources that not only help them, but also systematically challenge patriarchal structures that enable abuse.
- Advocating for trauma-informed approaches to product design and tech development that prevent harm.

#### Values

- **Survivor-centred.** We promote survivor leadership, agency, and welfare through the fabric of how we operate, what we work on, and when we work on it.
- **Trauma-informed.** We minimise re-traumatisation in our survivor-facing work and within the team, by following our trauma-informed design principles and through continuous training, team support, and making room for recovery through rest and change.
- **Feminist with an intersectional lens.** We recognise how harm manifests in different and disproportionate ways for people living at the intersection of multiple oppressions.
- **Open by default.** We work collaboratively, have transparent work practices, and produce open-source materials. We are curious and open to learn, and we generously share our learnings, resources and services with the world. Our leadership encourages our peers to open up too.
- **Generous.** We give each other the benefit of the doubt and care for each other's growth with generosity.
- **Inclusive.** We understand, appreciate, and acknowledge ways in which we are similar and different; we encourage working practices that leave no one behind.

#### Activities

We create resources and services for and with survivors around the world to support them on their journey of healing. We share these generously in the open. Our work helps survivors identify abuse, understand their trauma and the impact of misogyny on their life, and take control of their recovery pathways. All of Chayn's work is proactively anti-racist, decolonising and equity-based. Our resources and services include:

- **Toolkits and how-to guides for women, marginalised genders & NGOs.** Easy to follow crowdsourced guides in multiple languages.
- **Country or theme-specific platforms.** Putting local information & support at the fingertips of survivors.

## Trustees' report (continued)

For the year ended 31 March 2023

- **Digital services.** Plugging the digital services gap in an environment where charity funding is cut down.
- **Movement Building.** Contributing to, partnering with, and influencing movements fighting gender-based violence around the world by partnering with other international organisations, participating in global coalitions and campaigns, sharing our work at international conferences, and creating globally relevant advocacy resources.

### Key Achievements

In the year ending 31 March 2023 Chayn has continued to implement our strategy, investing in our Movement Building work, growing our Bloom service to reach more survivors and venturing into a new project with Bumble to support their safety team who are exposed to vicarious trauma in their work.

### Chair Recruitment

Following a successful recruitment campaign with services from Inclusive Boards for our first ever Chair, Diahanne Rhiney BCAe was appointed as Chair of our Board of Trustees on 16 May 2022. Diahanne is an award-winning Social Change Advocate, Activist, qualified Psychologist and Founder of Naked Truth Social Change Agency.

### Movement Building

In July 2022 Chayn launched Orbits: a guide on how we can design interventions to tech abuse that are intersectional, survivor-centred, and trauma-informed. Co-created with thinkers, practitioners, and survivors from around the world, the guide focuses on three areas that are vital for effectively tackling tech abuse: technology, research, and policy. It explores how systems are failing survivors and how we can advance a different approach that leaves no survivor behind. We presented Orbits at RightsCon and re:publica in June 2022.

In September 2022, we attended the Sexual Violence Research Institute Forum in Cancun, Mexico (SVRI), we explored sales opportunities and engaged with new potential partners. The SVRI conference marked the starting point of our TGBV movement building activities, we created a working group called Feminists against Tech Abuse and met at the end of 2022.

### Bloom

We have been expanding our remote trauma support service Bloom to help more survivors in their healing journey. We launched a new platform, translating Bloom into Hindi, Urdu, French, Portuguese and Spanish, and offering new courses on topics such as image-based abuse. Our new Bloom Platform, created with support from Comic Relief Tech for Good and The National Lottery Community Fund, has enabled us to present all content to users from one place, making it easier for users to access the courses and participate at their own pace.

Over the year we experimented with and released new features on Bloom to reach our goal of supporting more survivors in more languages. We had 1143 signups to Bloom during the year and we have seen that Bloom is having a positive impact for users. Here are some of the things they shared:

*"Your service provided me with useful insight into my trauma when counselling wasn't available."*

*"Chayn provided personalised support via their courses which helped me realise I was not alone. I felt empowered after completing the course at my own pace. Completing the course within the timeframe was great for accountability but also being able to come back to the course and complete it in my own time was inclusive."*

*"The concept behind Bloom is fantastic and an unmet need. Free access to content tailored around understanding topics relevant to domestic abuse is critical for so many women who need support to understand what happened to them".*

We held a Bloom training for partners in August 2022, on how to run Bloom in August. It was attended by 30 professionals from frontline services, educational institutions, businesses, tech companies, and other nonprofits.

## Trustees' report (continued)

For the year ended 31 March 2023

### Guides

Our volunteer team created and launched two new guides:

- A reproductive rights guide called *It's your choice: a judgement-free guide to abortion*.
- An updated version of *Manipulation is Abuse*, helping survivors identify manipulative situations and find support to get out of a controlling relationship.

### Less than 2 per cent Podcast

With funding from Necessity, Chayn produced an investigative podcast series documenting the experiences of women of colour who choose to report sexual violence. Over a three-episode podcast series, Hera Hussain, the CEO and Founder of Chayn is joined by journalists Jeevan Ravindran and Emma Guy. Together, they walk with survivors of sexual violence, who seek justice from the legal system and help from the third sector. And at every turn, the lack of adequate support and the re-traumatisation that occurs reveals a system that simply does not work. A system that fails survivors.

We won 5 Lovie Awards for the Less than 2 percent podcast. The awards honour the best of the European Internet.

We won in the following categories:

- Gold Lovie and People's Lovie Winner in Podcasts: Best Co-Hosts
- Gold Lovie and People's Lovie Winner in Podcasts: Public Service & Activism
- Silver Lovie Winner in Podcasts: Crime & Justice

### Financial review

During the 12 month period from 1 April 2022 to 31 March 2023, Chayn's total income was £715,453 (2022: £798,569) and the total expenditure for the year was £707,279.(2022: £576,930).

Grant income is our largest source of funding and in total we raised £707,333 (2022: £778,642) from this source, including £215,587 (2022: £261,204) in restricted grants for specific projects, of which £43,667 remains, restricted to costs associated with our restricted fund projects as it continues.

A net contribution of £367,264 (2022: £95,924) was received from trading activities and events. The aim of our trading activities is to generate a profit to fund our work. The largest proportion of our trading activity amounted to £326,994 income received through our collaboration with Bumble Holding Limited for the purpose of the export of services to Bumble Inc in the United States. Besides providing much needed sustainable income for Chayn's public-facing services, the collaboration expands our reach to survivors of gender-based violence by offering Chayn's services to users of Bumble Incs dating apps Bumble and Badoo. A further benefit is that it boosts Chayn's profile and visibility on a global scale. Further sales income was received through a combination of non-profit partnerships, public speaking engagements and workshop delivery to organisations.

A total of £8,120 in income was received from individual and corporate donations.

### Key Management Personnel

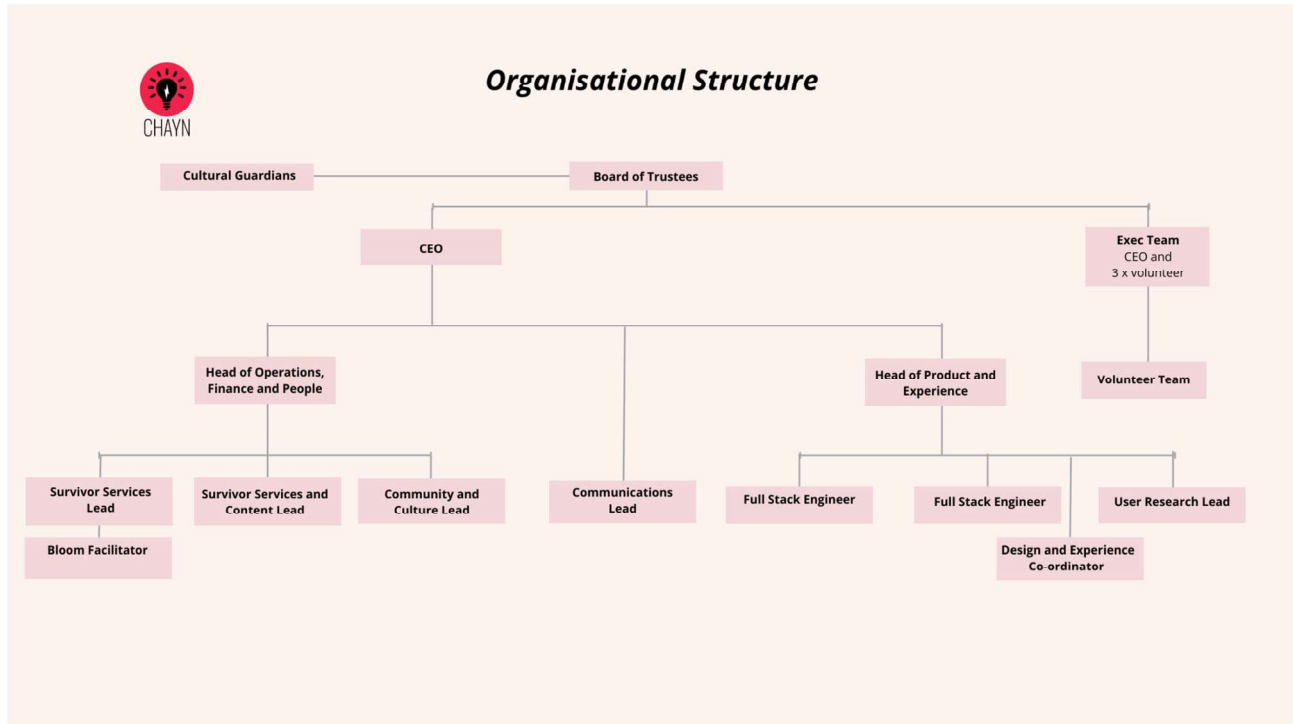
The day-to-day management of the organisation is delegated by the Chair to the CEO.

Chayn CIC employed Hera Hussain, its founder and a director, under the job title of "CEO" on and from 2013. On registration as a CIO named "Chayn" in October 2021 with the Charity Commission, the Trustees voted to continue to employ Hera Hussain to manage the day-to-day activities of Chayn. The trustees agreed that her Continued Employment will be in Chayn's best interests, will be lawful and authorised and will help Chayn carry out its proposed charitable objects for public benefit.

**Trustees’ report (continued)**

For the year ended 31 March 2023

**Organisational Structure**



**Remuneration policy for key management personnel**

To ensure transparent and fair rates of pay, key personnel starting salaries are calculated based on a globally competitive salary based on the average salaries in the UK and US job market for the non-profit and social technology sector.

The level of remuneration for the role of CEO was determined to be £64,000 per annum on the basis that:

- it was commensurate to the time and expertise required by the role;
- it compared favourably with the remuneration payable by other companies and charities in this sector to their CEOs;
- It was unlikely to result in an adverse effect on the reputation of Chayn;
- It mirrored Hera’s salary in her previous employment together with a modest increase which reflected the increased managerial responsibilities of this role.

## Trustees' report (continued)

For the year ended 31 March 2023

### Risk management

All activities undertaken are risk assessed as part of quarterly board meetings on receipt by the trustees of financial and project updates provided by key personnel. Activities are assessed against the following considerations and defined as high, medium or low risk:

- Does this activity help Chayn meet our charitable purposes and is it in the interests of survivors and other beneficiaries?
- Is this activity permitted by Chayn's Articles of Association?
- Could this activity threaten Chayn's credibility?
- Could this activity threaten Chayn's independence?
- Could this activity threaten Chayn's ability to work in line with its vision and values?
- Could this activity use a disproportionate amount of Chayn's resources?
- Could this activity result in any private benefit to a person or organisation which is not merely incidental?
- Would this activity involve actions which may not be entirely charitable?
- Does Chayn have sufficient resources to support the activity?
- Could this activity adversely affect Chayn's relationship with stakeholders, e.g. funders?
- Are there any legal risks, e.g. relating to intellectual property or lack of insurance if relevant, and has mitigating action / legal advice been taken?
- Are there any other risks identified not listed here?

Where medium or high risks are identified the Trustees will meet with Key Personnel to decide how the risk can be mitigated and whether any remaining risk is unavoidable in order to reach Chayn's key objectives.

## Trustees' report (continued)

For the year ended 31 March 2023

### Trustees' responsibilities statement

The trustees are responsible for preparing the trustees' annual report 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 group and of the incoming resources and application of resources, including the income and expenditure, of the charitable group 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
- 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
- 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 proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable group 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.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (FRS 102) (effective January 2019).

The trustees' annual report has been approved by the trustees on date and signed on their behalf by:

*Pamela Zaballa*

[Pamela Zaballa \(May 3, 2024 17:51 GMT+1\)](#)

**Pamela Zaballa**  
**Trustee**

Date: May 3, 2024

## **Independent examiner's report to the trustees of Chayn**

For the year ended 31 March 2023

### **Independent examiner's report to the trustees of Chayn ('the Charity')**

I report to the trustees on my examination of the financial statements of the charity for the year ended 31 March 2023.

### **Responsibilities of basis of report**

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

Having satisfied myself that the financial statements of the charity 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 financial statements as carried out under section 145 of the Charities Act 2011 ('The 2011 Act'). In carrying out my examination I have followed the directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

### **Independent examiner's statement**

The Charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of institute of the Chartered accountants in England and Wales (ICAEW).

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

- accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair view' which is not a matter considered as part of an independent examination; or
- the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities 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.

*Buzzacott LLP*

**Buzzacott LLP**  
Chartered Accountants  
130 Wood Street  
London  
EC2V 6DL

Date: 8 May 2024

## Statement of financial activities

For the year ended 31 March 2023

	Note	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
<b>Income from:</b>				
Donations and legacies	3	8,120	-	8,120
Charitable activities	4	491,746	215,587	707,333
<b>Total income</b>		<b>499,866</b>	<b>215,587</b>	<b>715,453</b>
<b>Expenditure on:</b>				
Raising funds	5	76,195	42,491	118,686
Charitable activities	6	415,701	172,892	588,593
<b>Total expenditure</b>		<b>491,896</b>	<b>215,383</b>	<b>707,279</b>
<b>Net income for the year</b>		<b>7,970</b>	<b>204</b>	<b>8,174</b>
<b>Transfer between funds</b>		<b>(11,786)</b>	<b>11,786</b>	<b>-</b>
<b>Net income and net movements in funds</b>		<b>(3,816)</b>	<b>11,990</b>	<b>8,174</b>
<b>Reconciliation of funds:</b>				
Total funds at 31 March 2022		285,388	31,677	317,015
<b>Total funds at 31 March 2023</b>		<b>281,522</b>	<b>43,667</b>	<b>325,189</b>

All recognised gains and losses are included in the above statement of financial activities.

The notes on page 13 to 22 form part these financial statements.

## Statement of financial activities

For the year ended 31 March 2022

	Note	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Income from:				
Donations	3	19,926	-	19,926
Charitable activities	4	517,440	261,203	778,643
<b>Total income</b>		<b>537,366</b>	<b>261,203</b>	<b>798,569</b>
Expenditure on:				
Raising funds	5	56,504	45,707	102,211
Charitable activities	6	259,090	215,629	474,719
<b>Total expenditure</b>		<b>315,594</b>	<b>261,336</b>	<b>576,930</b>
Net income for the year		221,772	(133)	221,639
Transfer between funds		(31,810)	31,810	-
Net income and net movement in funds		189,962	31,677	221,639
Reconciliation of funds:				
Total funds at 31 March 2021		95,376	-	95,376
Total funds at 31 March 2022	13	285,338	31,677	317,015

All recognised gains and losses are included in the above statement of financial activities.

The notes on page 13 to 22 form part these financial statements.

## Statement of financial position

As at 31 March 2023

	Note	2023 £	2023 £	2022 £	2022 £
<b>Fixed Assets</b>	<b>10</b>		<b>13,410</b>		10,057
<b>Current assets</b>					
Debtors	11	15,175		38,024	
Cash at bank and in hand		<u>406,128</u>		<u>305,195</u>	
		<b>421,303</b>		<b>343,219</b>	
<b>Creditors: Amounts falling due within one year</b>	<b>12</b>	<u><b>(109,524)</b></u>		<u>(36,261)</u>	
<b>Net current assets</b>			<b>311,779</b>		306,958
<b>Total assets less current liabilities</b>			<u><b>325,189</b></u>		<u>317,015</u>
<b>Charity funds</b>					
Unrestricted funds	13		<b>281,372</b>		285,188
Restricted funds	13		<u><b>43,817</b></u>		<u>31,827</u>
Total funds			<u><b>325,189</b></u>		<u>317,015</u>

The financial statements were approved by the trustees on May 3, 2024 and signed on their behalf by:

Pamela Zaballa  
Pamela Zaballa (May 3, 2024 17:51 GMT+1)  
 .....  
**Pamela Zaballa**  
**Trustee**

## Notes to the financial statements

For the year ended 31 March 2023

### 1. General information

Chayn ('the Charity') is a charitable incorporated organisation (CIO), not having share capital, and is incorporated in England and Wales. The Charity registration number is 1196098. Its registered office is in 86-90 Paul Street, London EC2A 4NE.

### 2. Principal accounting policies

#### 2.1 Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention. The financial statements have been prepared in accordance with the Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the financial reporting standard applicable in the United Kingdom and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)), 'The financial reporting standard applicable in the UK and Republic of Ireland ('FRS' 102)' and the Charities Act 2011.

The Charity continues as public benefit entity as defined by FRS 102.

The accounts are presented in sterling and are rounded to the nearest pound.

#### 2.2 Cashflow statement

The financial statements do not include a cash flow statement because the Charity, as a small reporting entity, is exempt from the requirement to produce such a statement under Accounting and Reporting by charities Statement of Recommended Practice (Charities SORP (FRS 102)).

#### 2.3 Assessment of going concern

The trustees have assessed whether the use of the going concern assumption is appropriate in preparing these accounts. The trustees have made this assessment in respect to a period of at least one year from the date of approval of these accounts.

The trustees of the Charity have concluded that there are no material uncertainties related to events or conditions that may cast significant doubt on the ability of the Charity to continue as a going concern. The trustees are of the opinion that the Charity will have sufficient resources to meet its liabilities as they fall due.

#### 2.4 Fund accounting

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

Unrestricted general funds are available for use at the discretion of the trustees in the furtherance of the general objectives of the Charity.

## Notes to the financial statements (continued)

For the year ended 31 March 2023

### 2.5 Income recognition

Income is recognised in the period in which the Charity is entitled to receipt, the amount can be measured reliably, and it is probable that income will be received. Grants and donations received for the general purposes of the Charity are included as unrestricted funds; grants and donations for activities restricted by the wishes of the donor are taken to restricted funds. Donated assets are initially recognised at an estimate of its carrying value at the time of transfer.

### 2.6 Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the Charity to make a payment to a third party or it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

Expenditure is included in the accounts on an accruals basis and includes attributable VAT, which cannot be recovered.

Expenditure is allocated to the particular activity on a direct basis or by allocation based on the level of direct expenditure relating to that activity.

Expenditure comprises the following:

- a. The costs of charitable activities comprise expenditure related to the Charity 's primary charitable purposes. Such costs include:
  - General overhead costs
  - Related support costs
- b. The cost of raising funds comprises expenditure related to the Charity' expenses in relation to raising funds for the Charity. Such costs include:
  - Related support costs
- c. Support costs are the costs associated with the governance arrangements of the Charity and the general running of the Charity. Included within this category are costs associated with the strategic management of the Charity's activities as opposed to day-to-day management. Support costs are allocated on the basis of time spent of these activities.

### 2.8 Tangible fixed assets

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Office equipment- 25% on straight line

## Notes to the financial statements (continued)

For the period year 31 March 2023

### 2.9 Debtors

Trade and other debtors are recognised at the settlement amount, less any provisions for non-recoverability. Prepayments are valued at the amount prepaid. They have been discounted to the present value of the future cash receipt where such discounting is material.

### 2.10 Cash at bank and in hand

Cash at bank and in hand represents such accounts and instruments that are available on demand or have a maturity of less than three months from the date of acquisitions.

### 2.11 Creditors and provisions

Creditors and provisions are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Creditors and provisions are recognised at the amount the Charity anticipates it will pay to settle the debt. They have been discounted to the present value of the future cash payment where such discounting is material.

### 2.12 Taxation

Chayn is a registered Charity and therefore is not liable to income tax or corporation tax on income derived from its charitable activities, as it falls within the various exemptions available to registered charities.

### 2.13 Judgements in applying accounting policies and key sources of estimation uncertainty

The preparation of the financial statements requires managements to make judgements, estimates and assumptions that affect the amounts reported for assets and liabilities as at the period end and the amounts reported for revenues and expenses during the period. However, the nature of estimation means that actual outcomes could differ from these estimates.

The Trustees believe that there are no areas involving significant estimation, uncertainty or the application of significant judgement.

**Notes to the financial statements (continued)**

For the year ended 31 March 2023

**3. Donations & legacies**

2023	Unrestricted funds	Restricted funds	Total funds
	2023	2023	2023
	£	£	£
Individual donations	6,744	-	6,744
Corporate donations	1,176	-	1,176
Other donations	200	-	200
	<u>8,120</u>	<u>-</u>	<u>8,120</u>
2022	Unrestricted funds	Restricted funds	Total funds
	2022	2022	2022
	£	£	£
Individual donations	12,486	-	12,486
Corporate donations	7,440	-	7,440
Other donations	-	-	-
	<u>19,926</u>	<u>-</u>	<u>19,926</u>

**4. Charitable activities**

2023	Unrestricted funds	Restricted funds	Total funds
	2023	2023	2023
	£	£	£
Government grants	1,982	-	1,982
Foundation grants	122,500	215,548	338,048
Corporate grants	-	39	39
Other income	367,264	-	367,264
	<u>491,746</u>	<u>215,587</u>	<u>707,333</u>
2022	Unrestricted funds	Restricted funds	Total funds
	2022	2022	2022
	£	£	£
Government grants	-	3,375	3,375
Foundation grants	165,514	212,829	378,343
Corporate grants	256,000	-	256,000
Other income	95,924	45,000	140,924
	<u>517,438</u>	<u>261,204</u>	<u>778,642</u>

**Notes to the financial statements (continued)**

For the year ended 31 March 2023

**5. Raising funds**

<b>2023</b>	<b>Unrestricted funds 2023</b>	<b>Restricted funds 2023</b>	<b>Total funds 2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Allocated staff cost (note 7)	<b>76,195</b>	<b>42,491</b>	<b>118,686</b>
	<b>76,195</b>	<b>42,491</b>	<b>118,686</b>
<b>2022</b>	<b>Unrestricted funds 2022</b>	<b>Restricted funds 2022</b>	<b>Total funds 2022</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Allocated staff cost (note 7)	<b>56,504</b>	<b>45,707</b>	<b>102,211</b>
	<b>56,504</b>	<b>45,707</b>	<b>102,211</b>

**6. Expenditure on charitable activities**

<b>2023</b>	<b>Unrestricted funds 2023</b>	<b>Restricted funds 2023</b>	<b>Total funds 2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Allocated staff costs (note 7)	<b>286,408</b>	<b>169,968</b>	<b>456,376</b>
Support costs	<b>62,847</b>	<b>168</b>	<b>63,015</b>
Governance costs	<b>66,446</b>	<b>2,756</b>	<b>69,202</b>
	<b>415,701</b>	<b>172,892</b>	<b>588,593</b>
<b>2022</b>	<b>Unrestricted funds 2022</b>	<b>Restricted funds 2022</b>	<b>Total funds 2022</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Allocated staff costs (note 7)	<b>223,193</b>	<b>182,828</b>	<b>406,021</b>
Support costs	<b>30,888</b>	<b>30,194</b>	<b>61,082</b>
Governance costs	<b>5,009</b>	<b>2,608</b>	<b>7,617</b>
	<b>259,090</b>	<b>215,629</b>	<b>474,719</b>

## Notes to the financial statements (continued)

For the year ended 31 March 2023

### 7. Analysis of total expenditure

2023	Raising funds (note 5)	Charitable activities (note 6)	Total Unrestricted funds	Raising funds (note 5)	Charitable activities (note 6)	Total Restricted funds	Total funds
2023	2023	2023	2023	2023	2023	2023	2023
	£	£	£	£	£	£	£
<b>Staff Costs</b>							
Salaries and wages	37,278	149,111	186,389	29,497	117,990	147,487	333,876
Employer's NI	3,618	14,474	18,092	3,008	12,033	15,041	33,133
Employer's pension	890	3,561	4,451	639	2,556	3,195	7,646
Partner fees	569	2,275	2,844	1,033	4,130	5,163	8,007
Freelance Staff	3,419	13,677	17,096	243	974	1,217	18,313
Agency Staff	2,506	10,022	12,528	-	-	-	12,528
Contractors	22,612	90,448	113,060	8,071	32,285	40,356	153,416
Interview payments	13	51	64	-	-	-	64
HR wellbeing	276	1,103	1,379	-	-	-	1,379
Training fees	303	1,211	1,514	-	-	-	1,514
Recruitment	119	475	594	-	-	-	594
	<u>71,603</u>	<u>286,408</u>	<u>358,011</u>	<u>42,491</u>	<u>169,968</u>	<u>212,459</u>	<u>570,470</u>
<b>Other support cost</b>							
Office costs	-	16,334	16,334	-	-	-	16,334
Technology and software costs	-	31,239	31,239	-	164	164	31,403
Travel and accommodation	4,592	10,714	15,306	-	-	-	15,306
Events	-	524	524	-	-	-	524
Fundraising	-	33	33	-	-	-	33
Bank charges	-	645	645	-	4	4	649
Exchange gain or loss	-	(1,000)	(1,000)	-	-	-	(1,000)
Depreciation	-	4,358	4,358	-	-	-	4,358
<b>Total support costs</b>	<u>4,592</u>	<u>62,847</u>	<u>67,439</u>	<u>-</u>	<u>168</u>	<u>168</u>	<u>67,607</u>
<b>Governance cost</b>							
Accountancy fees	-	17,071	17,071	-	1,500	1,500	18,571
Independent examination fees	-	4,800	4,800	-	-	-	4,800
Other professional services	-	43,675	43,675	-	390	390	44,065
Consultancy fees	-	900	900	-	866	866	1,766
<b>Total charitable activities</b>	<u>-</u>	<u>66,446</u>	<u>66,446</u>	<u>-</u>	<u>2,756</u>	<u>2,756</u>	<u>69,202</u>
<b>Total expenditure</b>	<u>76,195</u>	<u>415,701</u>	<u>491,896</u>	<u>42,491</u>	<u>172,892</u>	<u>215,383</u>	<u>707,279</u>

**Notes to the financial statements (continued)**

For the year ended 31 March 2023

**7. Analysis of total expenditure (continued)**

2022	Raising funds (note 5)	Charitable activities (note 6)	Total Unrestricted funds	Raising funds (note 5)	Charitable activities (note 6)	Total Restricted funds	Total funds
2022	2022	2022	2022	2022	2022	2022	2022
£	£	£	£	£	£	£	£
<b>Staff Costs</b>							
Salaries and wages	32,829	131,317	164,146	19,863	79,450	99,313	263,459
Employer's NI	5,279	21,115	26,394	1,188	4,750	5,938	32,332
Employer's pension	1,005	4,019	5,023	173	692	865	5,888
Partner fees	335	1,339	1,674	1,329	5,314	6,643	8,317
Freelance Staff	850	3,400	4,250	185	741	926	5,176
Agency Staff	956	3,825	4,781	3,901	15,606	19,507	24,288
Contractors	12,583	50,332	62,915	18,876	75,505	94,381	157,296
HR wellbeing	100	399	499	-	-	-	499
Training fees	-	-	-	192	769	961	961
Recruitment	1,862	7,448	9,310	-	-	-	9,310
	<u>55,799</u>	<u>223,194</u>	<u>278,992</u>	<u>45,707</u>	<u>182,827</u>	<u>228,534</u>	<u>507,526</u>
<b>Other support cost</b>							
Office costs	-	11,816	11,816	-	8,809	8,809	20,625
Technology and software costs	-	11,819	11,819	-	21,347	21,347	33,166
Travel and accommodation	705	1,647	2,353	-	-	-	2,353
Events	-	3,244	3,244	-	-	-	3,244
Fundraising	-	-	-	-	-	-	-
Bank charges	-	1,118	1,118	-	38	38	1,156
Exchange gain or loss	-	(22)	(22)	-	-	-	(22)
Depreciation	-	1,265	1,265	-	-	-	1,265
Total support costs	<u>705</u>	<u>30,887</u>	<u>31,593</u>	<u>-</u>	<u>30,194</u>	<u>30,194</u>	<u>61,787</u>
<b>Governance cost</b>							
Accountancy fees	-	2,609	2,609	-	294	294	2,903
Other professional services	-	-	-	-	729	729	729
Consultancy fees	-	2,400	2,400	-	1,585	1,585	3,985
Total charitable activities	<u>-</u>	<u>5,159</u>	<u>5,159</u>	<u>-</u>	<u>2,458</u>	<u>2,458</u>	<u>7,617</u>
<b>Total expenditure</b>	<u>56,504</u>	<u>259,090</u>	<u>315,594</u>	<u>45,707</u>	<u>215,629</u>	<u>261,336</u>	<u>576,930</u>

**Notes to the financial statements (continued)**

For the year ended 31 March 2023

<b>Staff costs</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Salaries and wages	<b>333,876</b>	263,459
Employer's NI	<b>33,133</b>	32,332
Employer's pension	<b>7,646</b>	5,888
Partner fees	<b>8,006</b>	8,317
Freelance Staff	<b>18,313</b>	5,176
Agency Staff	<b>12,528</b>	24,288
Contractors	<b>152,960</b>	157,296
Interviewer payments	<b>64</b>	-
HR Wellbeing	<b>1,379</b>	499
Training fees	<b>1,514</b>	961
Recruitment	<b>594</b>	9,310
	<b>570,470</b>	<b>507,526</b>

The average monthly number of employees during the year was 7 (2022: 6).

Staff receiving emoluments in excess of £60,000, excluding employer pension contributions, during the year were as follows:

	<b>2023</b>	<b>2022</b>
	<b>No.</b>	<b>No.</b>
£60,001 - £80,000	<b>3</b>	1
	<b>3</b>	1

**8. Trustees' remuneration**

No trustees received any emoluments for their services as trustees during the year.

**9. Tangible Fixed Assets**

	<b>Office Equipment 2023</b>	<b>Total 2023</b>
<b>Cost</b>	<b>£</b>	<b>£</b>
1 April 2022	<b>11,323</b>	<b>11,323</b>
Additions	<b>7,710</b>	<b>7,710</b>
Disposals	-	-
<b>At 31 March 2023</b>	<b>19,033</b>	<b>19,033</b>
<b>Depreciation</b>		
At 1 April 2022	<b>1,265</b>	<b>1,265</b>
Charge for the year	<b>4,358</b>	<b>4,358</b>
Disposals	-	-
<b>At 31 March 2023</b>	<b>5,623</b>	<b>5,623</b>
<b>Net book value</b>		
<b>At 31 March 2023</b>	<b>13,410</b>	<b>13,410</b>

At 31 March 2022

10,057

10,057

**Notes to the financial statements (continued)**

For the year ended 31 March 2023

**11. Debtors**

	2023	2022
	£	£
Trade debtors	15,175	38,024
	<u>15,175</u>	<u>38,024</u>

**12. Creditors: amounts falling due within one year**

	2023	2022
	£	£
Trade creditors	1,044	4,781
Other creditors	82,400	14
Other taxation & social security	17,080	29,546
Accruals	9,000	1,920
	<u>109,524</u>	<u>36,261</u>

**13. Movement in Funds**

	Opening 1 April 2022	Incoming resources	Outgoing resources	Transfers	Closing 31 March 2023
	£	£	£	£	£
Unrestricted funds	285,338	499,866	(491,896)	(11,786)	281,522
Restricted funds	31,677	215,587	(215,383)	11,786	43,667
	<u>317,015</u>	<u>715,453</u>	<u>(707,279)</u>	<u>-</u>	<u>325,189</u>

**14. Analysis of net assets between funds**

2023	Unrestricted funds £	Restricted funds £	Total funds £
Tangible fixed assets	13,410	-	13,410
Current assets	377,636	43,667	421,303
Current liabilities	(109,524)	-	(109,524)
	<u>281,522</u>	<u>43,667</u>	<u>325,189</u>
2022	Unrestricted funds £	Restricted funds £	Total funds £
Tangible fixed assets	10,057	-	10,057
Current assets	311,542	31,677	343,219
Current liabilities	(36,261)	-	(36,261)
	<u>285,338</u>	<u>31,677</u>	<u>317,015</u>

**Notes to the financial statements (continued)**

For the year ended 31 March 2023

**15. Restricted funds**

	Opening 1 April 2022	Incoming resources	Outgoing resources	Transfer from Unrestricted funds	Closing 31 March 2023
	£	£	£	£	£
Comic Relief MoJ	-	-	-	-	-
Ashoka	-	38,600	(38,600)	-	-
Necessity	-	-	(2,091)	2,091	-
Resistire	-	9,933	(17,501)	7,567	-
Robert Bosch	-	10,226	(12,354)	2,129	-
TNLC	31,677	92,440	(92,276)	-	31,841
Wellspring	-	64,388	(52,562)	-	11,826
	<u>31,677</u>	<u>215,587</u>	<u>(215,383)</u>	<u>11,786</u>	<u>43,667</u>

The specific purposes for which the funds are to be applied are:

- Comic relief – For the development of digital feminist infrastructure for deepening impact on abuse survivors.
- Ashoka – For supporting the Founder and CEO's leadership work.
- Necessity – To create a podcast on the experiences of sexual assault survivors in the UK.
- Resistire – To create a programme on vicarious trauma.
- Robert Bosch – To create a resource on technology-facilitated gender-based violence.
- TNLC – To support the running of the Bloom programme.
- Wellspring - To support work on movement building, and communications including but not limited to technology-facilitated gender-based violence.

**16. Prior year adjustment**

During the year, it was discovered that the 2022 financial statements were not categorised between restricted and unrestricted funds and by activity correctly in accordance with Charities SORP. Adjustments have been made to the opening balances and comparatives have been restated because of this discovery. The following adjustments have been to the financial statements:

- Other trading income increased by £4,302
- Charitable expenses reduced by £1,642
- Cash at bank increased by £5,671
- Total funds increased by £1,943

The Trustees  
Chayn Foundation  
The Annex, 104 Monkswood Avenue  
Waltham Abbey  
EN9 1LJ  
United Kingdom

30 April 2024

**Our ref CFA006/CSC/RAI**

Dear Trustees

## **Terms of engagement between Chayn Foundation (“the charitable company”) and Buzzacott LLP (“Buzzacott”)**

This letter, when read in conjunction with the enclosed *Buzzacott LLP Terms of Business* (which explains our current standard terms of business) sets out the basis on which Buzzacott will supply the independent examination you have requested us to carry out and your and our respective responsibilities.

Our firm will act as independent examiners, with Claire Collins acting as the engagement partner and independent examiner. Any change to this appointment will be communicated to you.

### **1. Your duties as trustees and directors of the charitable company**

- 1.1. Our independent examination will be conducted on the basis that you acknowledge and understand that you have responsibility:
  - 1.1.1. to prepare financial statements for each financial year that give a true and fair view of the state of affairs of the charitable company and of the income and expenditure of the charitable company for that period. As trustees and directors you must not approve the financial statements unless you are satisfied that they give a true and fair view of the assets, liabilities, financial position and surplus or deficit of the charitable company;

- 1.1.2. in preparing those financial statements, to:
  - 1.1.2.1. select suitable accounting policies and then apply them consistently;
  - 1.1.2.2. make judgements and estimates that are reasonable and prudent; and
  - 1.1.2.3. prepare the financial statements on the going concern basis, unless it is inappropriate to presume that the charitable company will continue in operation;
  - 1.1.2.4. make appropriate disclosures regarding any events or conditions that give rise to a material uncertainty related to going concern, or confirm there are no such events or conditions.
- 1.1.3. for keeping adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with 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) (the SORP), the Companies Act 2006 and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice (UK GAAP)). You are also responsible for such internal control as you determine is necessary to enable the preparation of financial statements that are free from material misstatement whether due to fraud or error; and
- 1.1.4. for safeguarding the assets of the charitable company and hence for taking reasonable steps to ensure the charitable company's activities are conducted honestly and for the prevention and detection of fraud and other irregularities.
- 1.2. As trustees of the charitable company, you have a duty under the Companies Act 2006 to prepare a directors' report for each financial year and also an annual report complying in its form and content with regulations made under the Charities Act 2011. You should also have regard to the SORP, and any subsequent amendments or variations.
- 1.3. In addition to the general duties of directors specified in the Companies Act 2006, s. 170–177 you are responsible for ensuring that the charitable company complies with laws and regulations applicable to its activities, and for establishing arrangements designed to prevent any non-compliance with laws and regulations and to detect any that occur.

- 1.4. You are responsible for determining whether, in respect of the year, the charitable company meets the conditions for exemption from an audit set out in the Charities Act 2011 and the Companies Act 2006, namely that:
  - 1.4.1. no notice has been received from the Charity Commission requiring an audit;
  - 1.4.2. no notice has been received from the members requiring an audit;
  - 1.4.3. the charitable company's gross income in the current year is not more than £1 million;
  - 1.4.4. where gross income exceeds £250,000, the charitable company's gross assets do not exceed £3.26m; and
  - 1.4.5. the charitable company is not ineligible for audit exemption under the Companies Act 2006.
- 1.5. The audit exemption is available only if you, as directors, sign a declaration on the balance sheet stating that:
  - 1.5.1. for the year in question, the company is eligible to take advantage of the audit exemptions;
  - 1.5.2. the members have not required the company to obtain an audit of its financial statements for the year in accordance with the Companies Act 2006, s. 476; and
  - 1.5.3. you acknowledge your obligations for complying with the requirements of the Companies Act 2006 with respect to accounting records and preparation of financial statements.
- 1.6. The availability of the exemption from an audit of the financial statements is conditional upon your causing an independent examiners' report to be prepared in respect of the financial statements in accordance with the Charities Act 2011, s. 145. You are responsible for deciding whether that report shall be made and for appointing us as independent examiners to make that report to the trustees of the charitable company.
- 1.7. If gross income falls to £25,000 or less for the year, then, provided the other criteria set out above are met, you will need neither an audit nor an independent examiner's report.
- 1.8. You have undertaken to make available to us, as and when required, all the charitable company's accounting records and related financial information, including minutes of trustees' and directors' meetings, necessary to carry out our work. You will make full disclosure to us of all relevant information.

## 2. Our responsibilities as independent examiner

- 2.1. We shall plan our work on the basis that an independent examiner's report is required for the year, unless you inform us in writing that either:
  - 2.1.1. the charitable company requires an audit of the financial statements; or
  - 2.1.2. the charitable company requires neither an audit nor an independent examiner's report.
- 2.2. Should you instruct us to carry out an audit, then the terms of that assignment will be dealt with in a new engagement letter. Should you inform us that the charitable company requires neither an audit nor an independent examiner's report, then we shall have no responsibilities to the charitable company, except those specifically agreed upon between us in respect of other professional services.
- 2.3. As independent examiner, we have a statutory responsibility to report to the members of the charitable company whether, in our opinion, there is reasonable cause to believe that, in any material respect:
  - 2.3.1. adequate accounting records have not been kept in accordance with the Companies Act 2006;
  - 2.3.2. the financial statements do not agree with those accounting records; or
  - 2.3.3. the financial statements do not comply with any of the accounting requirements specified in the Charities (Accounts and Reports) Regulations 2008 and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice (UK GAAP), except to the extent necessary to show a true and fair view.
- 2.4. Should our work indicate that the charitable company is not entitled to exemption from an audit of the financial statements, then we will inform you of this. In such circumstances, we will not issue any report and will withdraw from the engagement to prepare an independent examiner's report, notifying you in writing of the reasons. In these circumstances, if appropriate, we will discuss with you the possibility of appointing us as auditor.
- 2.5. We have a professional responsibility not to allow our name to be associated with financial statements that are, or may be, misleading. Therefore, although we are not required to search for such matters, should we become aware, for any reason, that the financial statements are, or may be, misleading; if the matter cannot be adequately dealt with by means of qualifying our opinion (or by other appropriate modifications of the report), we will not issue any report. In such circumstances, we will withdraw from the engagement, and will notify you in writing of the reasons.

- 2.6. Under the Charities Act 2011, s. 156(2) we have a statutory duty to make a written report to the Charity Commission on such matters (which relates to the activities or affairs of the charitable company or of any connected institution or body) of which we become aware during the course of our examination and which we have reasonable cause to believe is likely to be of material significance for the purposes of the exercise by the Commission of its functions under the Charities Act 2011, s. 156(3). In addition under s. 156(4) if we become aware of any matter which does not require to be reported under s. 156(2) but which we have reasonable cause to believe is likely to be relevant for the purposes of the exercise by the Charity Commission of any of its functions then we may make a report on the matter to the Commission. We may have to make this report without your knowledge and consent and we cannot undertake to you to fetter this discretion in any manner.

### 3. Scope of work

- 3.1. Our work as independent examiners will be carried out in accordance with guidance for such engagements issued by the Charity Commission of England and Wales. It will consist of comparing the financial statements with the accounting records kept by the charitable company, and making such limited enquiries of the trustees of the charitable company as we may consider necessary for the purpose of our report.
- 3.2. As part of our normal procedures, we may request you to provide written confirmation of any information or explanations provided by you orally during the course of our work.
- 3.3. Our work as independent examiners will not be an audit of the financial statements in accordance with International Auditing Standards (UK). Accordingly, we will not obtain any independent evidence relating to entries in the accounting records, or to the amounts or disclosures in the financial statements. Consequently our work as independent examiners will not provide any assurance that the accounting records or the financial statements are free from material misstatement whether caused by fraud, other irregularity or error.
- 3.4. Because we will not carry out an audit, nor otherwise confirm the accuracy or reasonableness of the accounting records maintained by the charitable company, we will be unable to provide any assurance as to whether the financial statements prepared from those records give a true and fair view.

### 4. Limits on our liability

- 4.1. We should draw your attention to paragraph 13 of *Buzzacott LLP Terms of Business* which includes certain limitations on our liability (for example to deal with the situation where you have agreed an exclusion or limitation on the liability of another professional adviser acting for you in this matter).

## 5. Other services

- 5.1. If you request that we provide other services, the terms under which we provide these other services will be dealt with in a separate letter.

## 6. Fees

- 6.1. Please read paragraphs 4 and 5 of the enclosed *Buzzacott LLP Terms of Business* which set out our basis of charging fees and disbursements.
- 6.2. We shall usually prepare an estimate of our fees when planning our annual work.
- 6.3. Paragraph 6 of *Buzzacott LLP Terms of Business* contains an explanation of our invoicing procedure.

## 7. Complaints

- 7.1. If you are unhappy with any aspect of the service provided to you, paragraph 11 of *Buzzacott LLP Terms of Business* explains what you should do.
- 7.2. If you have any queries at all about the handling of your affairs, or any other matter not covered by this letter or *Buzzacott LLP Terms of Business*, please do not hesitate to contact your engagement partner at any time.

## 8. Agreement of terms

- 8.1. This engagement will start with the charitable company's accounting period ended on 31 March 2023.
- 8.2. This letter supersedes any previous engagement letter for the period covered. Once agreed, this letter and the attached *Buzzacott LLP Terms of Business* will remain effective from the date of signature until it is replaced. You or we may agree to vary or terminate our authority to act on your behalf at any time without penalty. Notice of variation or termination must be given in writing.
- 8.3. Please confirm your agreement to the terms of this letter and the attached terms of business by signing and returning a copy.

8.4. If this letter and the attached terms of business are not in accordance with your understanding of our terms of appointment, please let us know.

Yours sincerely,

Enc: *Buzzacott LLP Terms of Business*

We agree to the terms of this letter and of the standard *Buzzacott LLP Terms of Business* enclosed with it.

*Pamela Zaballa*  
Pamela Zaballa (May 3, 2024 17:51 GMT+1)  
.....

Signed for and on behalf of  
Chayn Foundation

Pamela Zaballa  
.....

By Pamela Zaballa

May 3, 2024  
.....

Date

## BUZZACOTT LLP TERMS OF BUSINESS

### 1. Introduction

- 1.1 These are the general terms which will apply to all services provided to you by Buzzacott LLP, a limited liability partnership registered in England and Wales with number OC329687 with registered office at 130 Wood Street, London, EC2V 6DL ("we" or "us"). A list of the current members of Buzzacott LLP may be obtained through our website ([www.buzzacott.co.uk/legal](http://www.buzzacott.co.uk/legal)). When you first instruct us to provide services or to advise you we will send you a letter (an "Engagement Letter") confirming your instructions regarding the services you wish us to carry out for you (the "Services"). The terms of that letter and these Terms of Business will together form the contract between you and us (the "Engagement Contract") for that engagement. In the event of any conflict between the terms of the Engagement Letter and these Terms of Business, the Engagement Letter shall take precedence.
- 1.2 Should you then wish us to act in any additional engagement or engagements we will normally send you a further Engagement Letter confirming your instructions and you and we will enter in to a separate Engagement Contract in respect of the matters covered by that Engagement Letter. Notwithstanding the foregoing, by instructing us to carry out further work you agree that all such work carried out by Buzzacott LLP for you shall be subject to these Terms of Business irrespective of whether or not we send you an Engagement Letter and to the exclusion of any other terms that you may seek to impose or incorporate in relation to our Services.

### 2. Scope of services

- 2.1 The services we provide for any engagement will be described in the Engagement Letter or will otherwise be agreed between you and us at the outset of the engagement and may be varied by agreement during the course of the engagement.
- 2.2 Where we provide draft or provisional advice or other materials, that advice or other materials are not to be relied upon as constituting our final view.

### 3. Buzzacott LLP team

- 3.1 When we send you the first Engagement Letter we will identify the Partner with ultimate responsibility for our work for you (the "Client Partner"). The title "Partner" denotes a member of Buzzacott LLP, or a consultant or employee of Buzzacott LLP with equivalent standing; such use does not in any way purport to hold any such person out as partners in a partnership. We try hard to avoid changing the identity of the Client Partner or the person with day to day responsibility for an engagement. However, if we do have to make a change we will notify you promptly.
- 3.2 We reserve the right to use the services of subcontractors in the performance of all or part of the services set out in the Engagement Contract.

### 4. Professional fees and commissions

- 4.1 In addition to the time spent, fees may take into account a number of other factors. These include complexity of the issues, speed at which action must be taken and the expertise or specialist knowledge which the engagement requires. All fees quoted are exclusive of VAT which will be added to the invoice and paid by you where appropriate.
- 4.2 Where possible we will give you an estimate of the likely overall cost in relation to an engagement. Unless our Engagement Letter says otherwise, any estimate or quotation of costs does not amount to a promise or agreement that we will perform our services within a fixed time or for a fixed fee.
- 4.3 The rates used to calculate our fees will vary periodically and you should expect at least yearly increases. Our rates are based on our costs and are not therefore directly linked to the indices of price inflation.
- 4.4 In some circumstances we may receive commissions or other benefits for introductions to other professionals or in respect of transactions which we arrange for you. Where this happens we will notify you in writing of the amount and terms of payment and receipt of any such commissions or benefits.

### 5. Disbursements

- 5.1 We may, on your behalf, incur and, in some circumstances, pay certain expenses. You will have to pay those expenses or reimburse us for them. We reserve the right to charge for the cost of telephone calls in certain circumstances and for the expenses of travel, accommodation and meals while working on your behalf away from the office and for document management and reproduction at our standard rates from time to time. VAT is payable on some of these expenses.

### 6. Fees and payment

- 6.1 Unless our Engagement Letter says otherwise, our fees will be invoiced at appropriate intervals during the course of our work and each fee must be paid within 30 days after the date of invoice. We reserve the right to charge interest, on a daily basis, from the due date of the invoice until the date the invoice is paid at the rate of 3% per annum over base rate of the Royal Bank of Scotland Plc from time to time. Any queries concerning an invoice must be raised within 14 days of the date of the invoice.
- 6.2 We accept debit and credit cards as a means of payment, although these may be subject to a surcharge. Where chargeable, VAT will be added to our fee accounts.

### 7. Retention of records

- 7.1 It is your responsibility to retain original documents or copies of them including accounts and tax returns.
- 7.2 We will keep our files and other papers relating to your affairs for a reasonable period which in no case will exceed seven years. Such files or papers may be stored in electronic form. From time to time to reduce the storage costs to us we will review the files we hold and may then dispose, without notice to you, of files and papers which have been held for a reasonable period and which we do not consider to be of continuing significance. If you require retention of any document, you must give us notice in writing. We will return any original documents to you following the completion of the relevant engagement.
- 7.3 We may make a charge for time spent at your request in retrieving papers or documents from storage.

### 8. Intellectual property rights

- 8.1 Unless we expressly agree otherwise, the intellectual property rights in the original materials which we generate for you belong to us. However, the fee you pay for our work permits you to make use of that material for the purposes for which it is created, as determined by the Engagement Letter. If you do not pay our fees we reserve the right to withhold any papers or documents in whatever format by exercising a lien over them until such time as our fees are paid in full.
- 8.2 Any working papers prepared in conjunction with our services are the property of Buzzacott LLP, constitute Confidential Information and will be retained by us in accordance with paragraph 7.2.

## 9. Confidentiality

- 9.1 Neither you nor we shall disclose or part with possession of any information or data of or relating to the other party which is disclosed or otherwise comes into its possession directly or indirectly as a result of or in connection with the Engagement Contract and which relates to the business of the other party (Confidential Information) except as necessary to perform its obligations or exercise its rights under the Engagement Contract, save that this clause shall not apply to Confidential Information:
- 9.1.1 which was already in the receiving party's possession at the date it was received or obtained or which the receiving party obtains from some other person with good legal title to the same or which is independently developed by or for the receiving party; or
  - 9.1.2 which comes into the public domain otherwise than through the default or negligence of the receiving party; or
  - 9.1.3 which the receiving party is required to disclose pursuant to any applicable laws or the order of any competent court or other regulatory authority.
- 9.2 You agree that we may disclose Confidential Information concerning your business to other professional advisers and/or independent regulatory or other reviewers whom we may consult in relation to our work.
- 9.3 For the purposes of our marketing and only where the information is already in the public domain, we may wish to disclose that we have performed work for you. If we do so, we may identify you by name and indicate the general nature of the work performed.
- 9.4 If you are, or become aware, of any conflict affecting our provision of services under the Engagement Contract, you agree to notify us immediately.

## 10. Electronic communication

- 10.1 We may communicate with you by e-mail, unless you instruct us not to do so. We do not accept any responsibility for the corruption of the information contained in an e-mail or an attachment to an e-mail. We do not accept responsibility for any errors or problems that may arise through the use of e-mail and all risks connected with sending commercially sensitive information relating to your business are borne by you. It is your responsibility to protect your system from viruses and any other harmful code or device. We will take commercially reasonable steps to eliminate viruses from e-mails and attachments but we accept no liability for any which may remain.

## 11. Quality of service

- 11.1 Quality
- We will provide our Services with reasonable skill and care and in accordance with the terms of the Engagement Contract. Except as set out in these Terms of Business or the Engagement Letter, all warranties, conditions and other terms implied by statute, regulation or common law are, to the fullest extent permitted by law, excluded from any contract between you and us.
- 11.2 Complaints handling
- If you have any complaints or concerns about our work for you, please raise these in the first instance with your Client Partner, or with the Managing Partner of Buzzacott LLP (130 Wood Street, London, EC2V 6DL). We will investigate your complaint carefully and promptly and do everything reasonable to rectify the engagement. If you are still not satisfied, you may refer your complaint to the complaints redress system operated by the Professional Conduct Department of the Institute of Chartered Accountants in England and Wales ("ICAEW"), Metropolitan House, 321 Avebury Boulevard, Milton Keynes MK9 2FZ).

## 12. Data protection

- 12.1 In this clause 12, the following definitions shall apply:
- 'client personal data' means any personal data provided to us by you, or on your behalf, for the purpose of providing our services to you, pursuant to our engagement letter with you;
- 'data protection legislation' means all applicable privacy and data protection legislation and regulations including PECR, the GDPR and any applicable national laws, regulations and secondary legislation in the UK relating to the processing of personal data and the privacy of electronic communications, as amended, replaced or updated from time to time;
- 'controller', 'data subject', 'personal data', and 'process' shall have the meanings given to them in the data protection legislation;
- 'GDPR' means the General Data Protection Regulation ((EU) 2016/679); and
- 'PECR' means the Privacy and Electronic Communications (EC Directive) Regulations 2003 (SI 2426/2003).
- 12.2 We shall each be considered an independent data controller in relation to the client personal data. Each of us will comply with all requirements and obligations applicable to us under the data protection legislation in respect of the client personal data.
- 12.3 You shall only disclose client personal data to us where:
- 12.3.1 you have provided the necessary information to the relevant data subjects regarding its use (and you may use or refer to our Privacy Policy available at [www.buzzacott.co.uk](http://www.buzzacott.co.uk) for this purpose);
  - 12.3.2 you have a lawful basis upon which to do so, which, in the absence of any other lawful basis, shall be with the relevant data subject's consent; and
  - 12.3.3 you have complied with the necessary requirements under the data protection legislation to enable you to do so.
- 12.4 Should you require any further details regarding our treatment of personal data, please contact our head of privacy.
- 12.5 We shall only process the client personal data:
- 12.5.1 in order to provide our services to you and perform any other obligations in accordance with our engagement with you;
  - 12.5.2 in order to comply with our legal or regulatory obligations; and
  - 12.5.3 where it is necessary for the purposes of our legitimate interests and those interests are not overridden by the data subjects' own privacy rights. Our Privacy Policy (available at [www.buzzacott.co.uk](http://www.buzzacott.co.uk)) contains further details as to how we may process client personal data.
- 12.6 For the purpose of providing our services to you, pursuant to our Engagement Terms, we may disclose the client personal data to companies and entities controlled by Buzzacott LLP, third party members of our firm's association, PrimeGlobal, our regulatory bodies or other third parties (for example, our professional advisors or service providers). The third parties to whom we disclose such personal data may be located outside of the European Economic Area (EEA). We will only disclose client personal data to a third party (including a third party outside of the EEA) provided that the transfer is undertaken in compliance with the data protection legislation.
- 12.7 We shall maintain commercially reasonable and appropriate security measures, including administrative, physical and technical safeguards, to protect against unauthorised or unlawful processing of the client personal data and against accidental loss or destruction of, or damage to, the client personal data.
- 12.8 In respect of the client personal data, provided that we are legally permitted to do so, we shall promptly notify you in the event that:

- 12.8.1 we receive a request, complaint or any adverse correspondence from or on behalf of a relevant data subject, to exercise their data subject rights under the data protection legislation or in respect of our processing of their personal data;
- 12.8.2 we are served with an information, enforcement or assessment notice (or any similar notices), or receive any other material communication in respect of our processing of the client personal data from a supervisory authority as defined in the data protection legislation (for example in the UK, the Information Commissioner's Officer); or
- 12.8.3 we reasonably believe that there has been any incident which resulted in the accidental or unauthorised access to, or destruction, loss, unauthorised disclosure or alteration of, the client personal data.
- 12.9 Upon the reasonable request of the other, we shall each co-operate with the other and take such reasonable commercial steps or provide such information as is necessary to enable each of us to comply with the data protection legislation in respect of the services provided to you in accordance with our engagement letter with you in relation to those services.
- 13. Exclusions and limitations of our liability**
- 13.1 Proportional liability
- 13.1.1 Where you have suffered any loss or damage as a result of any fault or breach of duty on our part in the course of providing our Services, then our liability to you shall be limited to a just and equitable proportion of the total loss or damage you have suffered, having regard to the extent of your own responsibility for that loss or damage, and that of any other person who is also liable to you in respect of any part of that loss or damage. In assessing the extent of responsibility of any other person under this clause the ability of that person to make payments in respect of your loss or damage shall be disregarded.
- 13.1.2 There is a risk that we will be prejudiced by any limitation or exclusion of liability which you agree with any other person (for example, another adviser) in connection with the engagement. This is because such a limitation or exclusion of liability might also operate to limit the amount which we could recover from that other person by way of contribution if we were required to pay you more than our proper share of the liability in the event that both advisors are held to be joint and severally liable. Accordingly, in order that our position is not adversely affected by any limitation or exclusion of another person's liability, you agree that we will not be liable to you for any amount which we would have been able to recover from that other person by way of indemnity, contribution or otherwise but are unable to recover because you agreed, or are treated as having agreed, with them any limitation or exclusion on their liability.
- 13.2 Third party reliance
- The advice we give you is for your sole use and does not constitute advice to any third party unless we have expressly agreed in the Engagement Letter that a specific third party may rely on our work. We accept no responsibility to third parties for any aspect of our professional services or work that is made available to them. You agree to indemnify us on demand in respect of any claims or other liabilities which we may incur to any third parties as a result of them relying on our advice which you share with them. This provision shall survive any termination of the Engagement Contract.
- 13.3 No claim against individual employees/partners
- Buzzacott LLP alone will be responsible for all work carried out on your behalf and you agree that you will not bring any claim whether in contract, tort, under statute or otherwise against any member or partner, or any consultant to, or employee or agent of Buzzacott LLP.
- 13.4 Liability cap
- The Engagement Letter may also contain a liability cap limiting our liability to you in respect of all Losses arising from or in connection with the Engagement Contract. By "Losses" in this paragraph we mean all demands, claims, actions, proceedings, damages, payments, losses, costs, expenses or other liabilities.
- 13.5 Limitation on exclusion
- The exclusions and limitations in this paragraph 13 will not operate to exclude or limit any liability for fraud or reckless disregard of professional obligations or liabilities which cannot lawfully be limited or excluded including, without limitation, in respect of the death or personal injury of any person caused by our negligence.
- 14. Conflicts of interest**
- 14.1 We will inform you if we become aware of any conflict of interest in our relationship with you or in our relationship with you and another client unless we are unable to do so because of our confidentiality obligations. We have safeguards that can be implemented to protect the interests of different clients if a conflict arises. Where conflicts are identified which cannot be managed in a way that protects your interests then we regret that we will be unable to provide further services and will advise you accordingly.
- 14.2 If there is a conflict of interest that is capable of being addressed successfully by the adoption of suitable safeguards to protect your interests then we will adopt those safeguards. We reserve the right to provide services for other clients whose interests are not the same as yours or are adverse to yours subject of course to the obligations of confidentiality referred to above.
- 15. Responsibility for legal and commercial matters**
- 15.1 We are responsible for providing the Services to you but are not responsible for the advice of other professionals or for commercial decision making, which is your responsibility.
- 16. Contracts (Rights Of Third Parties) Act 1999**
- 16.1 Exclusion of Act
- Save as envisaged by paragraph 13.3 which is intended for the benefit of our employees, consultants, partners and members, no provision of the Engagement Contract is intended to be enforceable pursuant to the Contracts (Rights of Third Parties) Act 1999 and no third party shall have any right to enforce or rely on any provision of the Engagement Contract. The Engagement Contract may be varied from time to time or terminated without the consent of any of the persons referred to in paragraph 13.3.
- 17. Client monies**
- 17.1 We may, from time to time, hold money on your behalf. Such money will be held on trust in a client bank account which is segregated from Buzzacott LLP's funds. The account will be operated, and all funds dealt with, in accordance with the Clients' Money Regulations of the ICAEW. Unless covered by clause 17.2, we consider all interest earned on client money to be immaterial and in lieu of any charge being made for the administration of these funds, no interest will be payable on them unless otherwise agreed in writing.
- 17.2 If the total sum of the money held on your behalf exceeds £10,000 for a period of more than 30 days, or such sum is likely to be held for more than 30 days, then the money may be placed in a separate interest-bearing deposit account designated to you. All interest earned on such an account will be paid to you. Subject to any tax legislation, interest will be paid gross.

## 18. Money laundering

18.1 In common with all accountancy and legal practices we are required by the Proceeds of Crime Act 2002 and The Money Laundering, Terrorist Financing and Transfer of Funds (Information on the Payer) Regulations 2017 to:

- 18.1.1 maintain identification procedures for all clients;
- 18.1.2 maintain and update records of identification evidence; and
- 18.1.3 report in accordance with the relevant legislation and regulations.

## 19. Investment services

19.1 Although we are not authorised by the Financial Conduct Authority ("FCA") to conduct investment business, we are licensed by the ICAEW to provide certain limited investment services where these are complementary to, or arise out of, the professional services we are providing to you. In the unlikely event that we cannot meet our liabilities to you in respect of these exempt regulated activities undertaken, you may be able to claim compensation under the Chartered Accountants' Compensation Scheme.

19.2 We may advise you on investments generally and refer you to Buzzacott Financial Services Limited ("BFSL") where applicable. BFSL is wholly owned by Buzzacott LLP and is an independent financial adviser, authorised and regulated by the FCA. We may assist you and BFSL during the course of any advice given by BFSL and comment on, or explain, the advice received (but not make alternative recommendations). BFSL will issue you with its own terms and conditions letter, will be remunerated separately for its services and will take full responsibility for compliance with the requirements of the Financial Services and Markets Act 2000. To suit your particular circumstances we may refer you to other appropriate regulated third parties

19.3 For the purposes of delivering services to you or other clients, we shall be entitled to use, develop or share with each other and BFSL, knowledge, experience and skills of general application gained through performing the engagement.

## 20. Termination

20.1 You or we may by giving 90 days' written notice terminate our appointment on any or all engagements at any time. We may be entitled to keep all your papers and documents while there is money being owed to us for our charges and expenses on any engagement.

20.2 We may, however, stop acting for you without notice, for example if you do not pay an interim invoice, or you give instructions which conflict with any law, regulation or rule of professional conduct or ethical or practice guideline, or where there is a threat or risk of violence, injury, or other danger, physical, psychological or moral to the well-being of any of our personnel.

20.3 If you or we decide that we will no longer act for you, you will pay any outstanding charges and expenses including those not yet invoiced.

## 21. Force Majeure

21.1 We shall not be liable to you if we are unable to perform our services as a result of any cause beyond our reasonable control. In the event of any such occurrence affecting us, we shall notify you as soon as reasonably practicable. Either party may terminate the Engagement Contract in such circumstances, subject to the performance of any outstanding obligations under the Engagement Contract, for example payment of any outstanding charges and expenses including those not yet invoiced.

## 22. Assignment

22.1 Neither party may assign any of their respective rights or obligations under this Engagement Contract to any third party without the prior written consent of the other party. However, you agree that Buzzacott LLP may transfer all its rights under this Engagement Contract to any successor partnership or body corporate (including a limited liability partnership) which succeeds to the business of Buzzacott LLP and that such body corporate may assume all of Buzzacott LLP's obligations under this Engagement Contract in its place.

## 23. Non-poaching of employees/partners

23.1 Whilst you remain a client of the firm and for 12 months thereafter, you agree you will not, directly or indirectly, attempt to entice, induce or encourage any employee or consultant or partner or member of Buzzacott LLP to leave or seek to leave his or her position for the purpose of being involved in or concerned with your business, regardless of whether or not that employee or consultant acts in breach of his or her contract of employment with Buzzacott LLP by doing so or that member acts in breach of the LLP Agreement by doing so.

23.2 In respect of a breach of the covenant in paragraph 23.1 above, it is agreed that as regards employees, consultants and partners or members of Buzzacott LLP a genuine and reasonable pre-estimate of the partnership's loss is sixty percent of the departing employee's, consultant's, partner's or member's total annual remuneration at the date of their departure and this amount of money will therefore be owed to Buzzacott LLP in the form of liquidated damages.

## 24. PrimeGlobal

24.1 Buzzacott LLP is a member of PrimeGlobal, a worldwide association of independent accounting firms and business advisers. PrimeGlobal does not and cannot offer any professional services to clients. Buzzacott LLP is not in partnership with PrimeGlobal or with any other member firm of PrimeGlobal nor is Buzzacott LLP acting as an agent for PrimeGlobal or of any other member firm of PrimeGlobal. No PrimeGlobal member firm has the authority to enter into legal obligations on behalf of the association or of any other member firm.

24.2 If we introduce you to another PrimeGlobal member firm, we shall not have any liability for any work performed by that firm. You should make your own contractual arrangements with that firm for work that they perform.

24.3 You agree that this contractual relationship is between you and Buzzacott LLP and cannot be extended to PrimeGlobal or to any other member firm of PrimeGlobal and you undertake not to make any claim or bring any proceedings against either PrimeGlobal or any other member of PrimeGlobal in relation to work covered by this engagement.

## 25. Severability

25.1 Each clause or term of the Engagement Contract constitutes a separate and independent provision. If any provisions of the Engagement Contract are judged by any court or authority of competent jurisdiction to be void or unenforceable, the remaining provisions shall continue in full force and effect.

## 26. Applicable law

26.1 The Engagement Contract shall be governed by, and construed in accordance with, the laws of England and Wales. Any dispute arising from or under the Engagement Contract shall be subject to the exclusive jurisdiction of the English courts provided that we in our sole and unfettered discretion may commence proceedings against you in any other court.

26.2 You irrevocably waive any right you may have to object to any action being brought in those Courts, to claim that the action has been brought in an inconvenient forum, or to claim that those Courts do not have jurisdiction.

Buzzacott LLP  
130 Wood Street  
London  
EC2V 6DL

**Your ref CFA006/CSC/RAI**

Dear Trustees,

**Independent examination representations – Chayn Foundation**

This representation letter is provided in connection with your independent examination of the financial statements of Chayn Foundation ('the charity') for the year ended 31 March 2023.

We confirm that the following representations are made on the basis of enquiries of the trustees, management and staff with relevant knowledge and experience (and, where appropriate, of inspection of supporting documentation) sufficient to satisfy ourselves that we can properly make each of the following representations to you:

**General**

We have fulfilled our responsibilities under the Charities Act 2011, as set out in the terms of engagement letter dated 30 April 2024 for the preparation of the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (UK GAAP) which give a true and fair view and for making accurate representations to you as independent examiner.

We confirm that all the accounting records have been made available to you for the purpose of your independent examination and all the transactions undertaken by the charity have been adequately reflected and recorded in the accounting records. All other records and related information, including minutes of trustee meetings, have been made available to you. We have provided additional information that you have requested from us for the purposes of the independent examination and we have given you unrestricted access to persons within the charity in order to obtain assurance for the independent examination.

**Audit exemption**

We confirm that the charity is eligible for exemption from having its financial statements audited and that there are no circumstances which we should draw to your attention which would invalidate this eligibility.

### **Going concern**

We believe that the charity's accounts should be prepared on a going concern basis on the grounds that, based on the charity's assessment of the feasibility of future plans, current and future sources of funding or support will be adequate for the charity's needs.

We believe that no further disclosures relating to the charity's ability to continue as a going concern need to be made in the accounts. In assessing going concern, we have paid particular attention to a period of not less than one year from the date of approval of the accounts.

### **Accounting policies**

We believe that the accounting policies and estimation techniques adopted for the preparation of the financial statements are the most appropriate to the circumstances in which the charity operates.

### **Fraud**

We acknowledge our responsibility for the design and implementation of internal controls to prevent and detect fraud and have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud. We are not aware of any irregularities, including fraud and suspected fraud, involving the charity where the fraud could have a material effect on the financial statements. No allegations of such irregularities or breaches have come to our attention.

### **Laws and regulations**

Details of all laws and regulations that are fundamental to the operation and activities of the charity have been made available to you. We confirm that we have informed you of all serious incident reports made to the Charity Commission / OSCR.

We are not aware of any breaches or possible breaches of statute, regulations, contracts, agreements or the charity's governing document which might prejudice the charity's going concern status or that might result in the charity suffering significant penalties or other loss. No allegations of such breaches have come to our notice. We are not aware of any reason why the tax status of the charity may be jeopardised.

### **Loans and arrangements**

The charity has not had nor entered into at any time during the year, any arrangement, transaction or agreement to provide credit facilities (including loans, quasi-loans or credit facilities) for trustees nor to guarantee or provide security for such matters.

### **Liabilities, provisions and contingencies**

We are not aware of any liabilities, provisions, contingent assets, contingent liabilities or capital commitments other than those included or disclosed in the financial statements.

### **Related parties**

We confirm that we have disclosed to you the identity of the charity's related parties and all of the transactions with those parties of which we are aware. The charity has not entered into any transactions involving trustees, officers or other related parties, which require disclosure under the Charities Act or Financial Reporting Standards.

### **Post balance sheet events**

There have been no events since the balance sheet date which necessitate revision of the figures included in the financial statements or inclusion of a note thereto. Should further material events occur, which may necessitate revision of the figures included in the financial statements or inclusion of a note thereto, we will advise you accordingly.

### **Grants and donations**

All grants, donations and other income, the receipt of which is subject to specific terms or conditions, have been identified in the financial statements and accounting records appropriately or otherwise notified to you. There have been no breaches of terms or conditions during the period in the application of such income.

### **Accounting estimates**

The methods, the data, and the significant assumptions used by us in making accounting estimates and their related disclosures are appropriate to achieve recognition, measurement or disclosure that is reasonable in the context of the applicable financial reporting framework.

## Ethics

We confirm that we have been notified by you that there are no matters which you are required to raise with us to comply with your profession's ethical standards.

Yours faithfully

*Pamela Zaballa*

Pamela Zaballa (May 3, 2024 17:51 GMT+1)

Signed on behalf of the trustees of Chayn Foundation

May 3, 2024

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Date







# Chayn - Financial statements 2023

Final Audit Report

2024-05-03

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