

CHAYN

Annual report and financial statements

For the year ended 31 March 2024

Charity registration number: 1196098

Contents

	Page
Reference and administrative details	1
Trustees' report	2 - 8
Independent examiner's report	9
Statement of financial activities	10 -11
Statement of financial position	12
Statement of cash flows	13
Notes to the financial statements	14 – 24

Reference and administrative details

For the year ended 31 March 2024

Trustees	Pamela Zaballa Nighat Dad Kathryn Kosmides Hira Diwan
Charity registered number	1196098
Registered address	86-90 Paul Street London EC2A 4NE
Independent examiner	Larking Gowen LLP 1st Floor, Prospect House Rouen Road Norwich NR1 1RE
Bankers	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.

Damayanthi 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.

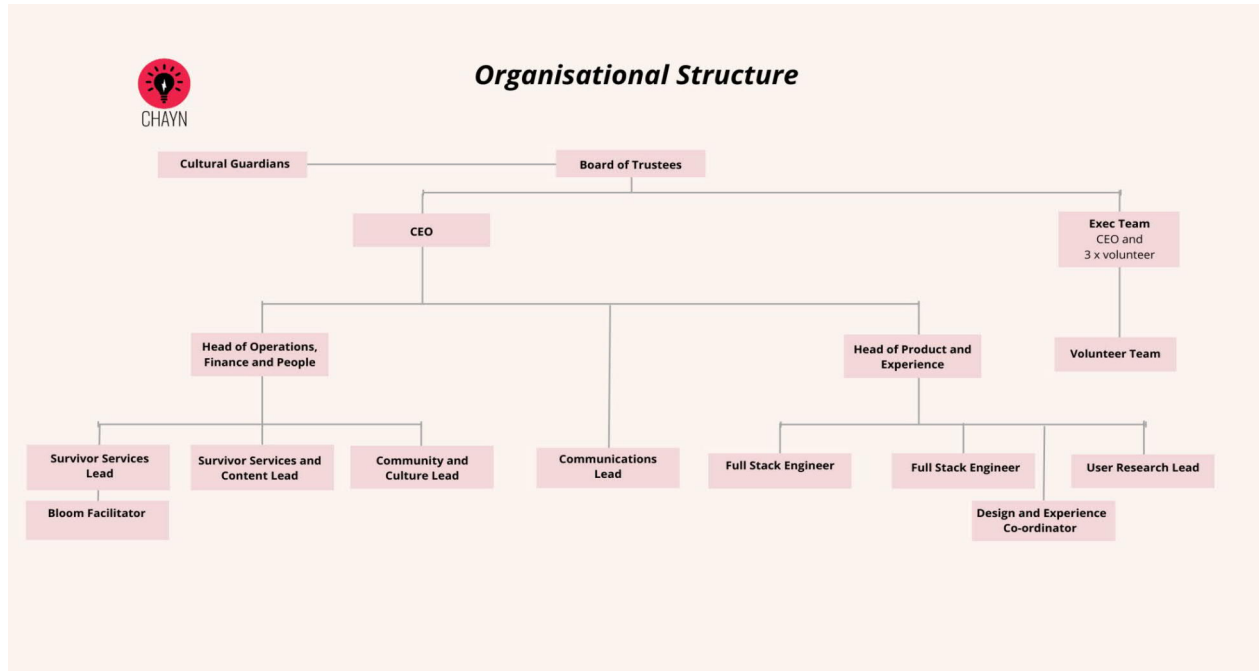
Hera Hussain was on parental leave and annual leave from July 2023 to January 2024. To cover this time period, a maternity cover was hired who resigned from their position on 8 November 2023. The Chair, Diahanne Rhinney, stepped into the role of Acting CEO from 1 November 2023 till 1 February 2024. She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

Pamela Zaballa

Trustee

Date: 08/10/2025

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

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 £
Fixed assets	10		13,008		13,410
Current assets					
Debtors	11	160,645		15,175	
Cash at bank and in hand		221,139		406,128	
		<u>381,784</u>		<u>421,303</u>	
Creditors: amounts falling due within one year	12	<u>(112,916)</u>		<u>(109,524)</u>	
Net current assets			268,868		311,779
Total assets less current liabilities			<u>281,876</u>		<u>325,189</u>
Charity funds					
Unrestricted funds	13		82,274		281,522
Restricted funds	13		199,602		43,667
Total funds			<u>281,876</u>		<u>325,189</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
	£	£
Cash flow from operating activities:		
Net cash generated from operating activities	A <u>(179,718)</u>	<u>108,644</u>
Cash flow from investing activities		
Purchase of fixed assets	<u>(5,271)</u>	<u>(7,710)</u>
Net cash generated from investing activities	<u>(5,271)</u>	<u>(7,710)</u>
Change in cash and cash equivalents in the year	<u>(184,989)</u>	<u>100,934</u>
Cash and cash equivalents at beginning of year	<u>406,128</u>	<u>305,194</u>
Cash and cash equivalents at end of year	B <u>221,139</u>	<u>406,128</u>

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

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

B. Analysis of cash and cash equivalents

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

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

4. Charitable activities

2024	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Foundation grants	233,549	277,500	511,049
Other income	247,822	-	247,822
	481,371	277,500	758,871
2023	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 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
	491,746	215,587	707,333

Notes to the financial statements (continued)

For the year ended 31 March 2024

5. Raising funds

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

6. Expenditure on charitable activities

2024	Unrestricted funds 2024	Restricted funds 2024	Total funds 2024
	£	£	£
Allocated staff costs (note 7)	416,655	95,867	512,522
Support costs (note 7)	67,086	1,312	68,398
Governance costs (note 7)	90,496	-	90,496
	574,237	97,179	671,416
2023	Unrestricted funds 2023	Restricted funds 2023	Total funds 2023
	£	£	£
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
	415,701	172,892	588,593

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
	£	£	£	£	£	£	£
Staff Costs							
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>
Other support costs							
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
Total support costs	<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>
Governance costs							
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
Total Governance costs	<u>-</u>	<u>90,496</u>	<u>90,496</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>90,496</u>
Total Charitable activities	<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
	£	£	£	£	£	£	£
Staff Costs							
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>
Other support costs							
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
Total support costs	<u>4,592</u>	<u>62,847</u>	<u>67,439</u>	<u>-</u>	<u>168</u>	<u>168</u>	<u>67,607</u>
Governance costs							
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
Total Governance costs	<u>-</u>	<u>66,446</u>	<u>66,446</u>	<u>-</u>	<u>2,756</u>	<u>2,756</u>	<u>69,202</u>
Total Charitable activities	<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

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

	2024	2023
	No.	No.
£60,001 - £70,000	2	2
£70,001 - £80,000	-	1
	2	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	Total
	2024	2024
Cost	£	£
1 April 2024	19,033	19,033
Additions	5,273	5,273
Disposals	-	-
At 31 March 2024	24,306	24,306
Depreciation		
At 1 April 2024	5,623	5,623
Charge for the year	5,675	5,675
Disposals	-	-
At 31 March 2024	11,298	11,298
Net book value		
At 31 March 2024	13,008	13,008
At 31 March 2023	13,410	13,410

11. Debtors

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

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
	112,916	109,524

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

2024	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>

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>

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
	43,667	277,500	(121,565)	199,602

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.