

Company Registration Number - 08875988

The Charity Registration Number is :- 1211353

Abi Billingham & Associates (t/a Abianda)

Report and Accounts

31 March 2025



Abi Billinghamurst & Associates (t/a Abianda)

Report and accounts for the year ended 31 March 2025

Contents

| | Page |
|--|-------------|
| Charity information | 1 |
| Trustees' Annual Report | 1 |
| Statement of directors' responsibilities | 13 |
| Independent Examiner's Report | 15 |
| <i>Funds Statements:-</i> | |
| Statement of Financial Activities | 17 |
| Statement of Financial Activities - Prior Year statement | 18 |
| Statement of total recognised gains and losses | 19 |
| Movements in funds | 19 |
| Income and Expenditure account | 20 |
| Balance sheet | 21 |
| Notes to the accounts | 22 |

Abi Billinghamurst & Associates (t/a Abianda)

Company Registration Number - 08875988

Trustees' Annual Report for the year ended 31 March 2025

The Trustees present their Report and Accounts for the year ended 31 March 2025, which also comprises the Directors' Report required by the Companies Act 2006.

Reference and administrative details

The charity name.

The legal name of the charity is:- Abi Billinghamurst & Associates (t/a Abianda).

The charity is also known by its operating name, ABIANDA.

The charity's areas operation and UK charitable registration.

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 1211353.

The charity does not operate in any overseas jurisdictions.

Legal structure of the charity

The charity is constituted as a company limited by guarantee, registered under the Companies Acts . The governing document of the charity is the Memorandum and Articles of Association establishing the company under company legislation.

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

The organisation registered as a charity on 11 December 2024.

By operation of law all, trustees are directors under the Companies Act 2006 and all directors are trustees under Charities legislation and have responsibilities, as such, under both company and charity legislation.

The trustees are all individuals.

The principal operating address, telephone number, email and web addresses of the charity are:-

Unit 414

Screenworks, 22 Highbury Grove

London, N5 2EF

Telephone 02076860520

Email Address hello@abianda.com Web address www.abianda.com

The registered office of the charity for Companies Act purposes is the same as the operating address shown above.

Abi Billinghamurst & Associates (t/a Abianda)

Company Registration Number - 08875988

Trustees' Annual Report for the year ended 31 March 2025

The Trustees in office on the date the report was approved were:-

Janice Altenor
Naomi King
Krystle McGilvery
Clare Walkeden

All the trustees are also members of the charity.

Objects and activities of the charity

The purposes of the charity as set out in its governing document.

To advance in life and relieve needs of young women and girls who have been adversely affected by criminal exploitation and violence associated with gangs and county lines through exposure to violence, crime, sexual exploitation or otherwise, in particular by:

- 1) providing such young women with one-to-one and contextual safeguarding services, which increase safety, skills, self-advocacy and agency;
- 2) providing training and consultancy to professionals who support such young women;
- 3) supporting young women to bring about the changes they want in their lives and to influence policy and practice which affects them.

The main activities undertaken in relation to those purposes during the year and to further the charity's purpose for the public benefit.

In shaping our objectives for the year and planning our activities, the trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'. The company works to benefit young women who are at risk of, or are affected by criminal exploitation and violence in the UK.

The trustees have considered this matter and concluded:

1. that the aims of the organisation continue to be charitable;
2. that the aims and the work done give identifiable benefits to the charitable sector and both indirectly and directly to individuals in need;
3. that the benefits are for the public, are not unreasonably restricted in any way and certainly not by ability to pay; and
4. that there is no detriment or harm arising from the aims or activities.

Abi Billinghamurst & Associates (t/a Abianda)

Company Registration Number - 08875988

Trustees' Annual Report for the year ended 31 March 2025

The main achievements and performance of the charity during the year and the difference these have made to the beneficiaries of the charity and benefitted wider society.

This year's Trustee report marks the end of the first year of Abianda's current three year strategic period. It is also the first Trustee report following Abianda gaining charitable status.

Over the past 11 years, Abi Billinghamurst (founder and CEO) and the Board have led the organisation through significant growth and successes, as well as the global traumas and movements that have reverberated through, and deeply affected, individuals, communities and organisations.

As a small organisation that works at close proximity to trauma, Abianda (like many other organisations) has faced challenges in the context of these external events. The strain on infrastructure and our people has, at times, been significant. It has been essential then, for the current strategic period to be one of reflection, rebuilding and actively disrupting the tendency for organisations such as ours to be in 'fire flight' mode. Our three year strategy sees us make the courageous and deliberate decision to scale back our activity by reducing pan-London direct work with young women and girls for a period of time, in order to focus on a process of much needed recovery and rebuild, to become a resilient and robust organisation for young women into the future.

One year into the strategic period, we are making great strides across all of our six strategic objectives, the team is aligned in values and our collective goals, and we have the capacity to lean into large transformation projects that have been long needed. We continue to work directly with young women and girls through a range of activities, all of which are developing positively and creating impact in young women's lives.

Strategic objectives:

1. To increase the quality of Abianda's focused support to girls and young women, and develop a model of practice that is rooted in a robust evidence base of what works for them.
2. To reinstate our participatory principles in practice – ensuring that young women are embedded in the organisation and influencing policy and service design.
3. To produce evidence of the impact of our model of practice, in order to support the future roll out of services and growth.
4. To strengthen Abianda's structure and systems to allow for safe services and sustainable growth.
5. To devise and secure sustainable routes to independent income enabling short- and longer-term quality and impact, and so that we have sufficient unrestricted funds to support a resourced and resilient infrastructure
6. To plan for future growth beyond 2027, from an organisation that is fit for purpose and can deliver transformational opportunities for girls and young women and institutions.

Abi Billinghamurst & Associates (t/a Abianda)

Company Registration Number - 08875988

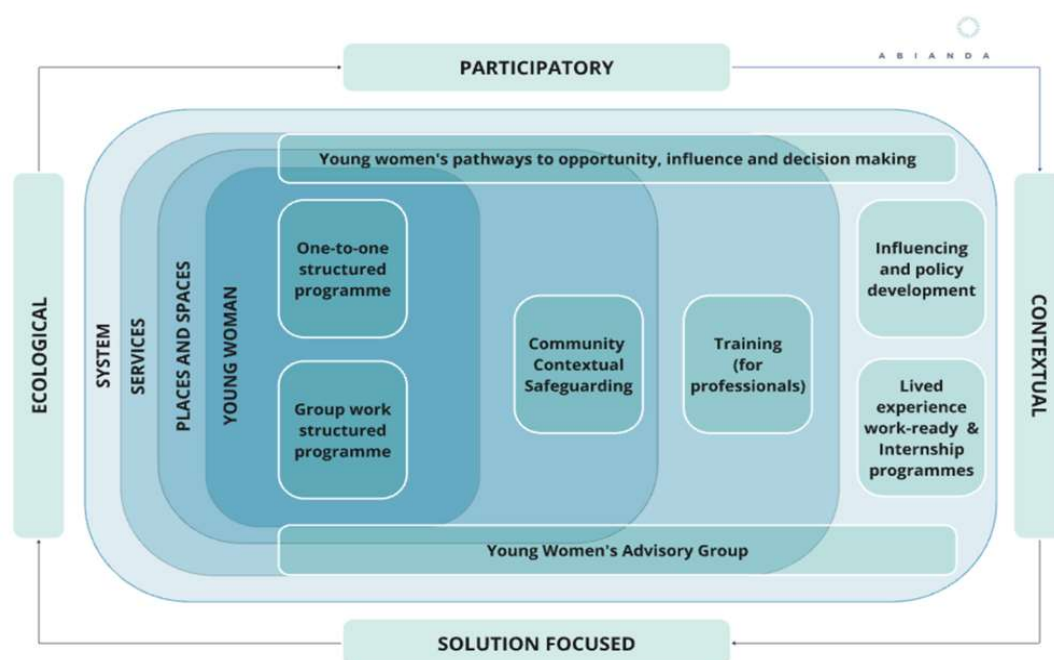
Trustees' Annual Report for the year ended 31 March 2025

Our charitable activities

Over the past year the Abianda team has been working hard to ensure that all of Abianda's activities are delivered to the highest possible standards, and that our collective efforts are working towards the development of young women's independence and agency.

Our activities are designed to interact, not only with young women and girls directly, but with the spaces, systems and structures around them, ensuring they better centre her voice and create safety for her. We seek ecological change in spaces, systems and structures, rather than a total dependency on behavioural change from the individual young woman. This year the breadth of our activities have been rearticulated in a new Practice Framework (see diagram below), clearly illustrating how our activities support our charitable aims.

In total we have engaged 124 young women and girls across our activities over the past year, and trained almost 1000 professionals nationally. A summary of our activities are below.



Abi Billinghamurst & Associates (t/a Abianda)

Company Registration Number - 08875988

Trustees' Annual Report for the year ended 31 March 2025

The Star project

The Star Project is Abianda's flagship one-to-one service. It is a structured programme of activity and advocacy, focusing on knowledge and skills development for young women and girls aged 13-25.

Rooted in Abianda's Pillars of Practice, The Star Project supports young women towards increased critical thinking, independence, agency and knowledge of criminal exploitation and violence. We aim for young women and girls to feel knowledgeable and skilled to:

- master their relationships, such are the important roles that they play in their lives.
- navigate systems, spaces and relationships safely and healthily
- able to advocate for her rights and needs and, as much as possible, get what she needs from them
- understand what might increase safety for her and help her reach her desired outcomes

The Star Project is delivered in Islington, as part of a multi-disciplinary partnership. Over the past year we have seen 31 young women and girls referred into the service, representing more than 100% increase in referrals from the previous year. We think this is due to us broadening the age range to work with girls as young as 13.

We are very grateful to the Triangle Trust for their generous support in funding the Star Project for two years. We are working closely with Islington colleagues to redefine partnership arrangements as we review and re-articulate our practice framework and activities and prepare for roll-out of our complete offer.

Group work:

Our group work is a structured programme of activities that is designed for young women and girls aged 13-25 who are at risk of, or have, experienced criminal exploitation.

Harnessing the power of group dynamics and learning, young women develop a collective and new narrative about their (and others) experiences that moves away from the pathologising individual experience, and towards a collective experience of the gendered and intersectional experiences of girls and young women.

Young women benefit from understanding experiences not just from an individual perspective, but through shared and collective experiences, to grow an ecological view. Young women and girls benefit from the power of peer validation, networks and support.

Our group work is currently delivered pan-London in schools and community settings. Over the past year we have been lucky to work with brilliant partners such as New Horizons Youth Centre, The Running Charity and Arsenal in the Community, reaching 96 young women and girls.

We are grateful to the National Lottery Community Fund that supports the delivery of our group work pan-London, and to Islington Council who support us to deliver the work in schools and the community in their borough.

Abi Billinghamurst & Associates (t/a Abianda)

Company Registration Number - 08875988

Trustees' Annual Report for the year ended 31 March 2025

Young Women's Advisory Group (YWAG) and Lived Experience Team Members

Over the past year five young women have been consistent members of our Young Women's Advisory Group.

YWAG is at the heart of Abianda. A group of young women aged 18 - 25 with lived experience of the issues we address, who work alongside the Abianda's team, board and stakeholders in a paid capacity. As well as a growing portfolio of external systems change work, the YWAG ensures that the voices and lived experiences of the young women we work with inform, direct and validate our content, the strategic priorities of the organisation and the services we deliver to achieve our priorities. Most importantly, we offer meaningful, professional opportunities where they are advancing their own skills, knowledge and agency.

Over the past year we have worked hard to re-instate our participatory practice and principles in the infrastructure of the organisation. We have further developed young women's pathways to decision making and increased opportunities for them to be involved in internal and external influence.

A member of the YWAG took part in research carried out by ListenUp and Missing People around the Experiences of Black Missing Children. YWAG members were interviewed by the Alliance for Youth Justice for their work on Young People in Transition in the Criminal Justice System (expect a blog post about this soon!) and fed back their views on Abianda's Safeguarding Policy.

The YWAG members have written reflections about their time at Abianda, a few snippets of feedback from them:

"Being part of...the YWAG has been an incredibly empowering experience; what stands out is how much our voices are genuinely heard and valued...Our perspectives are not just acknowledged—they're actively sought after and incorporated into the organisation's work. This sense of being truly heard, rather than being tokenised or sidelined, is something I've found completely unique to Abianda."

"I've definitely gained a lot of confidence and now feel more able to use my voice in professional settings. I also feel like I've built good working relationships with people both inside and outside the YWAG which has also been really positive."

"Hearing about the vision the team has, seeing them cut back and scale things down and fixate on their priorities has been very informing and there's always a focus on providing the best support for young women and girls as well as the staff at Abianda that strive towards that goal. We've had opportunities to provide input and that has helped me discover the importance of my voice. "

You can also see and hear some further feedback from the YWAG on the YWAG section of the website, which they contributed for advertising the YWAG, so that young women looking at the advert understood their experiences of being in the YWAG - <https://www.abianda.com/ywag>

Abi Billinghamurst & Associates (t/a Abianda)

Company Registration Number - 08875988

Trustees' Annual Report for the year ended 31 March 2025

Elevate

A five day programme to skill up young women in order that they can participate in decisions that affect their lives, and meaningfully take part in lived experience work in an emotionally and psychologically safe way. This is a crucial part of the induction process for young women joining the YWAG in order that they can do lived experience work safely, maintaining their own boundaries and ensure that Abianda is doing no harm in inviting them to be team members in this way.

Elevate has been under development over the past year and we are really pleased to have begun the rollout of this new CPD accredited programme to our YWAG.

Internship:

Abianda's Intern Programme offers a one year fixed term employment opportunity for one young woman who has been affected by issues of criminal exploitation and violence. The Admin and Office Internship focuses on developing work based skills across: admin, internal and external communications, organisation and office management, IT, planning, diary management, website and social media.

Over the past year we launched this newly developed and more robust opportunity and our first Intern has been in post for 6 months. She is a highly valued member of the team and is settling in well. She has been involved in recruitment of YWAG members and Trustees; supporting our sales function and the development of our training programmes; working closely with the CEO on diary management and partner relations; partner/external comms; research and development for Abianda's lived experience policy; and, a range of operational tasks and activities.

Most recently she has been working on launching the Abianda Insider - a podcast series owned and led by the Intern, exploring issues relevant to our work through the eyes of a young woman for an audience of young people. Recent feedback for the Intern has included:

"The reason why the Internship is such a good opportunity, is it is not just one thing, such as just being a participation internship, it's also operations and I can find out about different parts of a charity and what is the best fit for me.

I am pleased to see that when faced with a challenge like presenting in a team meeting, I was able to overcome that challenge because one, I was given the opportunity to be an intern and I feel someone without qualifications, you would not see yourself in this position and being able to have a space where you can present and people want to hear what you have to say.

I am looking forward to seeing what opportunities arise after I have finished this internship and it will be nice to know that other young women will have this opportunity in the future."

We are grateful to the National Lottery Community Fund for their generous funding that supports YWAG, Elevate, group work delivery and our Intern programme.

Abi Billinghamurst & Associates (t/a Abianda)

Company Registration Number - 08875988

Trustees' Annual Report for the year ended 31 March 2025

Influence and Policy Development:

As part of Abianda's efforts to influence internal and external systems change in a more coordinated way we now engage Senior Lived Experience members (SLETM). SLETM can pathway out of the YWAG and into consultant work. Or they may engage with us independently and through partners and wider network development. These are typically young women who are more experienced at doing Lived Experience Consultancy. Their involvement has included advising on the development of our training programmes, interviewing new Trustees, and external research on children's experience of criminal exploitation and their transition to adulthood.

Other work the wider team have been involved in as part of our systems change efforts have been:

- Sitting on LB Islington Youth Justice Advisory Board and VAWG Strategic Board;
- sitting on the National Contextual Safeguarding Advisory Board - led by University of Durham
- We participated in Agenda Alliance's roundtable meeting on girls' exclusion from education, highlighting how exclusions uniquely affect young women and girls who have experienced criminal exploitation.
- We presented at the Youth Justice Board's webinar, speaking about how young women are made invisible through data and how young people's participation is a fundamental aspect of safeguarding them.
- We represented for YJB and NCB on safeguarding young women and girls in the criminal justice system
- We joined other women's charities at the Media Trust's Women's Voices Conference to connect with experts on communication, with a view to spread awareness on the issues of criminal exploitation.
- We presented at London Youth's Violence Affecting Young People Network event
- We took part in The Alliance for Youth Justice focus groups on child criminal exploitation and the transition into adulthood.
- We met with senior leaders from London Adolescent Safeguarding Oversight Board (LASOB) to share aspirations and concerns regarding the Safer Streets government mission and its potential impact on young people in London. for policymakers.

Training

As a result of securing investment from Fredericks Foundation and Thrive Together, we have been able to propel our activities in developing our training content and begin the work to increase the sales and reach of our training programmes to a national audience. Our training programmes are essential tools in our efforts to raise awareness of young women and girls' experiences of criminal exploitation and violence, and to bring about a change in culture and practice when responding to them. Sales of our training also bring in much needed unrestricted revenue.

Abi Billinghamurst & Associates (t/a Abianda)

Company Registration Number - 08875988

Trustees' Annual Report for the year ended 31 March 2025

While sales have been low over the year while we have worked internally on reviewing and developing our programmes, we are really pleased that this crucial foundation work is now complete. Our one, two and three day training programmes have been developed and piloted, with the final pilots for our three-day programme completing by the end of July 25. Feedback has been positive. Overall the new formats have received a rating of 4.6 out of 5, and 97% of attendees stated the training was applicable to their job / work. 98% would recommend it to others.

Through our training and conference events we have reached almost 1000 professionals nationally. Delegates have spanned policing social work, youth sector, health, education and the voluntary sector.

Other organisational developments

We continue to see developments across all of our six strategic objectives. Including:

- Progress of redefining our Practice Framework and how we articulate our work. This is essential development in ensuring our work with and for girls and young women is evidence based. We have rearticulated the four pillars of our practice being: ecological, participatory contextual and solution focused. It is brilliant to see the alignment across the whole team as a result of this re-articulation, and we look forward to rolling out the full breadth of our activities, as detailed in the Practice Framework, in Islington in the coming year.
- Progress on the development of our new monitoring and evaluation framework, with a clearly defined theory co-created by the team and young women, a set of none outcomes to guide our work and support our efforts to evidence impact;
- With kind financial support from Esmee Fairbairn, we achieved charitable status for Abianda, moving from a not for profit company limited by guarantee, to a charitable company with limited liability. This is a brilliant achievement. Being accountable to the Charity Commission and our Trustees, serves to future-proof Abianda, and charitable status means we will have greater access to grant and philanthropic funding streams.
- Significant development across infrastructure and policy work - strengthening the scaffolding of the organisation and creating clarity and stability for our team and ensuring we have robust governance processes in place.
- We have begun the process of recruiting for new Trustees. Following a skills gap analysis we are clear on the expertise we need to see us through this strategic period and into the future, we are excited to bring new members to the group and to maintain the diversity of thought and identity in our Trustee group.
- We have begun the work to re-design the operating structure of Abianda, with the first stage being to reinstate a Senior Leadership Team. This has provided much greater clarity and ownership of our strategic objectives.

Abi Billinghamurst & Associates (t/a Abianda)

Company Registration Number - 08875988

Trustees' Annual Report for the year ended 31 March 2025

Plans for the coming year

As we move into year two of the three year strategic period, we are excited to continue the great work across our six objectives. This includes:

- Completing the development and roll out of our practice Framework in Islington - testing our programmes, drawing impact data and reviewing efficacy for further future development;
 - Complete work on our new M&E framework and move our recording, impact and evaluation work onto a newly commissioned case management system;
 - Reviewing our partnerships work across the organisation and thinking strategically about the partnerships we hope to develop in the future to support the delivery of our strategy and future ambitions of the organisation;
 - Complete essential internal policy work including: lived experience and participation policy; delegation of decision making that evidences how and where young women influence decisions across the organisation's infrastructure; financial governance and reserves policy – reviewing these for future sustainability of the organization.
 - Develop a clear systems change strategy, clarifying how Abianda wants to use its external voice and what change we want to bring about for girls and young women;
 - Develop external opportunities for our YWAG and lived experience team members to be involved in community development to a much greater degree;
-
- Pilot our new contextual safeguarding location based programmes with young women, drawing evidence of what works to support ecological and location based changes to increase safety for girls and young women in places and spaces;
 - Support our CEO to be more external facing to focus on profile raising and income generation, with a new SLT able to autonomously run the operations of the organisation;
 - Scale the sales and delivery of our national training programmes, with robust marketing and communications strategy in place, reaching key income targets for financial independence;
 - Recruit for a new member of the Senior Leadership Team who will lead the scale up of our training programmes and impact work;
 - Induct new Trustees and further refine and strengthen our governance processes and procedures - further future proofing the charity;
 - Secure grant funding for the 25/26 financial year, and longer term funding to support the core running costs of the charity and the roll out of our Practice Framework;
 - Review our EDI policy and ensure that it is being implemented in practice and in all ways across the organisation;
 - Continue to work with our brilliant team to maintain our unique organisational culture and alignment across our shared goals.

Abi Billinghamurst & Associates (t/a Abianda)

Company Registration Number - 08875988

Trustees' Annual Report for the year ended 31 March 2025

Structure, governance and management of the charity

The methods used to recruit and appoint new charity trustees.

Trustees are recruited through an open recruitment process, based on the needs of the organization and the skills gaps analysis of the board of trustees.

New trustees are inducted through a carefully planned induction programme, including extensive training and introductions to the full Abianda team and young women. meeting with management.

Trustees are essential in enabling us to carry out our charitable purpose, providing strategic guidance, governance and diverse skills and experiences in support of our mission. We are incredibly grateful for their support and commitment.

We want our Trustees to have access to the information, insight, and key individuals to enable them to carry out their role effectively. As part of our induction process, we invite Trustees to spend time with the Chair of our Trustee Board, our CEO and wider members of the Abianda team in preparation for their Trustee role and to bring our work life and ensure they know the organisation as well as possible.

We will also schedule a formal check-in with the Chair and CEO within three months of their first Board meeting, to make sure they have all the information they need to carry out their duties. They will also have an annual one-to-one with the Chair to discuss any issues, questions or ideas on an individual basis.

Trustees are provided with a copy of the Trustees Terms of Reference and the Charity Commission's introductory guidance for trustees and our governing document. New trustees are also asked to complete a personal details form, a declaration of interests, and a skills audit to identify training needs. All trustees are regularly offered training on matters concerning governance.

Bankers

The Co-operative Bank, 1 Balloon Street, Manchester, M60 4EP

Pay policy for senior staff

As part of the annual budget process the Board review the salary of the Executive Director and sets pay scales for all staff

Risk management

The trustees have reviewed the major risks to which the charity is exposed. A risk register has been established which is updated quarterlyannually. Where appropriate, systems or procedures have been established to mitigate the risks and these are periodically reviewed to ensure that they continue to meet the needs of the charity. The trustees deem that appropriate measures are currently in place to mitigate risk, particularly in the light of the on-going difficult economic environment.

Abi Billinghamurst & Associates (t/a Abianda)

Company Registration Number - 08875988

Trustees' Annual Report for the year ended 31 March 2025

Financial review

The charity's financial position at the end of the year ended 31 March 2025

The financial position of the charity at 31 March 2025 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

| | 2025 £ | 2024 £ |
|--|-----------|-----------|
| Net income | (86,617) | 108,829 |
| Unrestricted Revenue Funds available for the general purposes of the charity | 113,737 | 104,704 |
| Restricted Revenue Funds | 87,898 | 183,548 |
| Total Funds | 201,635 | 288,252 |

Financial review of the position at the reporting date, 31 March 2025

Given the difficult external circumstances, the trustees consider the financial performance by the charity during the year to be satisfactory.

During the year the company changed from a non-for profit entity to a formally registered charity. The registration was issued by the Charity Commission on 10th December 2024. As a result, these accounts have been prepared applying charity accounting standards and the prior year figures have been amended to. This resulted in adjustments to the prior year with income increasing by £89,338 and reserves increased by £186,801.

As noted in the previous section, the charity made a conscious decision to consider the strategic priorities. This results in the decision to reduce pan-London work and subsequently resulted in a drop in income in the year to £434,552 compared to prior year £937,784, expenditure also dropped from £828,955 to £521,169 resulting in a deficit of £86,617.

Policies on reserves

The charity aims to hold three months of salaries and core costs as reserves. The target reserves would be £117,114 based on the budget for 2025-26. Unrestricted reserves at 31 March 2025 were £113,737.

The charity will continue to build reserves in line with the charity's reserves policy. As most of the charity's funds are to be spent in the short term there are currently no funds available for long-term investment. Investment income earned during the year relates to interest on the charity's bank account.

Abi Billinghamurst & Associates (t/a Abianda)

Company Registration Number - 08875988

Trustees' Annual Report for the year ended 31 March 2025

Availability and adequacy of assets of each of the funds

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Details of The Independent Examiner

Matthew Brown
Member of CIPFA
Bluecoat Chambers
College Lane
Liverpool
L1 3BX

Statement of the Directors' and Trustees' Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Companies Act 2006, the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), .

In particular, the Companies Act 2006 and charity law require the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

Abi Billinghamurst & Associates (t/a Abianda)

Company Registration Number - 08875988

Trustees' Annual Report for the year ended 31 March 2025

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations made under the Charities Act. 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.

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

Method of preparation of accounts - Small company provisions

The financial statements are set out on pages 17 to 37.

The financial statements have been prepared implementing the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016)

These financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.

This report was approved by the board of trustees on 13 August 2025.

Clare Walkeden

Clare Walkeden
Director and Trustee

Abi Billinghurst & Associates (t/a Abianda)

Report of the Independent Examiner to the Trustees of the charitable company on the accounts for the year ended 31 March 2025

I report to the Trustees on my examination of the financial statements of the charitable company on pages 17 to 37 for the year ended 31 March 2025 which have been prepared in accordance with the Charities Act 2011 (the Act) and with the Financial Reporting Standard 102, (effective 1st January 2016) as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) , and under the historical cost convention and the accounting policies set out on page 22.

Respective responsibilities of the Trustees and the Independent Examiner and the basis of the report

As described on page 13, you, the charitable company's Trustees, who are also the Directors of the Company for the purposes of Company law, are responsible for the preparation of the financial statements in accordance with the Companies Act 2006, the Charities Act 2011 and all other applicable law and with United Kingdom Generally Accepted Accounting Practice, applicable to smaller entities, and for being satisfied that the financial statements give a true and fair view.

The Trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the memorandum and articles of the charity for the conducting of an audit, and that the accounts do not require an audit in accordance with Part 16 of the Companies Act 2006 and that no member or members have requested an audit pursuant to Section 476 of the Companies Act 2006. As a consequence, the Trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the financial statements are not required to be audited under any legal provision, or otherwise, and are eligible for independent examination, it is my responsibility to:-

- a) examine the financial statements of the charity under Section 145 of the Act;
- b) follow the applicable procedures in the Directions given by the Charity Commission under section 145(5)(b) of the Act.

Basis of Independent Examiner's Statement and scope of work undertaken

Since the charitable company's gross income exceeded £250,000, the charitable company's examiner must be a member of a body listed in section 145 of the Act. I confirm that I am qualified to undertake the examination because I am an authorised member of CIPFA, which is one of the listed bodies.

I report in respect of my examination of the charity's financial statements carried out under s145 of the Act. In carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act setting out the duties of an independent examiner in relation to the conducting of an independent examination. An independent examination includes a review of the accounting records kept by the charitable company and of the accounting systems employed by the charitable company and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you, as Trustees, concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of charity legislation and that, on a test basis of evidence relevant to the amounts and disclosures made, the financial statements comply with the SORP.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries and does not cover all the matters that an auditor would consider in arriving at an opinion. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide

Consequently, I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtained written assurances from the Trustees of all material matters.

Abi Billinghurst & Associates (t/a Abianda)

Independent Examiner's Statement, Report and Opinion

Subject to the limitations upon the scope of my work as detailed above, I have completed my examination: and can confirm that:-

The accounts of this charitable company are not required to be audited under Part 16 of the Companies Act 2006;

The gross income of the charitable company in the year ended 31 March 2025 appears to exceed the sum specified in Section 145(3) of the Act, namely £250000, and that I am qualified to act as Independent Examiner in accordance with that section by virtue of my being a qualified member of CIPFA;

This is a report in respect of an examination carried out under 145 of the Act and in accordance with Directions given by the Charity Commission under section 145(5)(b) of the Act which may be applicable;

and that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:-

accounting records were not kept in respect of the charity as required by Section 386 of the Companies Act 2006 and Section 130 of The Charities Act 2011;

the financial statements do not accord with those records; or

the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in section 396 of the Companies Act 2006 other than any requirement that the accounts give a 'true and fair' view, which is not a matter considered as part of an independent examination;

have not been prepared in accordance with the methods and principles set out in the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Signed:-

Matthew Brown

Matthew Brown - Independent Examiner

CIPFA

Bluecoat Chambers

College Lane

Liverpool

L1 3BX

This report was signed on 13 August 2025

Abi Billinghamurst & Associates (t/a Abianda) - Statement of Financial Activities for the year ended 31 March 2025

Statement of Financial Activities (including the Income and Expenditure Account for the year ended 31 March 2025, as required by the Companies Act 2006)

| | Current year Unrestricted Funds | Current year Restricted Funds | Current year Total Funds | Prior Year Total Funds restated |
|---------------------------------------|---------------------------------------|-------------------------------------|-----------------------------|---------------------------------------|
| | 2025 | 2025 | 2025 | 2024 |
| | £ | £ | £ | £ |
| Income & Endowments from: | | | | |
| Donations & Legacies | 102,205 | 265,091 | 367,296 | 889,692 |
| Charitable activities | 62,907 | - | 62,907 | 46,896 |
| Investments | 4,349 | - | 4,349 | 1,196 |
| Total income | 169,461 | 265,091 | 434,552 | 937,784 |
| Expenditure on: | | | | |
| Charitable activities | 160,428 | 360,741 | 521,169 | 824,104 |
| Tax on surplus on ordinary activities | - | - | - | 4,851 |
| Total expenditure | 160,428 | 360,741 | 521,169 | 828,955 |
| Net income for the year | 9,033 | (95,650) | (86,617) | 108,829 |
| Net income after transfers | 9,033 | (95,650) | (86,617) | 108,829 |
| Net movement in funds | 9,033 | (95,650) | (86,617) | 108,829 |
| Reconciliation of funds:- | | | | |
| Total funds brought forward | 104,704 | 183,548 | 288,252 | 179,423 |
| Total funds carried forward | 113,737 | 87,898 | 201,635 | 288,252 |

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A Statement of Total Recognised Gains and Losses is included as a primary statement in these accounts.

All activities derive from continuing operations

The notes attached on pages 22 to 37 form an integral part of these accounts.

Abi Billinghamurst & Associates (t/a Abianda) - Statement of Financial Activities for the year ended 31 March 2025

Abi Billinghamurst & Associates (t/a Abianda) - Analysis of prior year total funds, as required by paragraph 4.2 of the SORP

| | Prior Year Unrestricted Funds 2024 £ | Prior Year Restricted Funds 2024 £ | Prior Year Total Funds restated 2024 £ |
|---------------------------------------|--|--|--|
| Income & Endowments from: | | | |
| Donations & Legacies | 109,929 | 779,763 | 889,692 |
| Charitable activities | 46,896 | - | 46,896 |
| Investments | 1,196 | - | 1,196 |
| Total income | 158,021 | 779,763 | 937,784 |
| Expenditure on: | | | |
| Charitable activities | 118,671 | 697,411 | 824,104 |
| Tax on surplus on ordinary activities | 4,851 | - | 4,851 |
| Total expenditure | 123,522 | 697,411 | 828,955 |
| Net income for the year | 34,499 | 82,352 | 108,829 |
| Net income after transfers | 34,499 | 82,352 | 108,829 |
| Net movement in funds | 34,499 | 82,352 | 108,829 |
| Reconciliation of funds:- | | | |
| Total funds brought forward | 80,767 | 98,656 | 179,423 |
| Total funds carried forward | 115,266 | 181,008 | 288,252 |

All activities derive from continuing operations

A Statement of Total Recognised Gains and Losses is included in these accounts as a separate primary statement

The notes attached on pages 22 to 37 form an integral part of these accounts.

Abi Billinghamurst & Associates (t/a Abianda) - Statement of Financial Activities for the year ended 31 March 2025

Statement of Total Recognised Gains and Losses for the year ended 31 March 2025

| | 2025 £ | 2024 £ |
|--|-----------------|----------------|
| Surplus for the year :- | | |
| Net excess of income over expenditure from operations before tax | (86,617) | 113,680 |
| <i>Income from operations before tax in the Statement of Financial Activities</i> | (86,617) | 113,680 |
| Net Movement in funds before taxation | (86,617) | 113,680 |
| Taxation arising in the year | - | (4,851) |
| Funds generated in the year as shown on Statement of Financial Activities | (86,617) | 108,829 |

Abi Billinghamurst & Associates (t/a Abianda) - Resources applied in the year ended 31 March 2025 towards fixed assets for Charity use:-

| | 2025 £ | 2024 £ |
|--|-----------------|----------------|
| Funds generated in the year as detailed in the SOFA | (86,617) | 113,680 |
| Resources applied on functional fixed assets | - | (1,121) |
| Net resources available to fund charitable activities | (86,617) | 112,559 |

Movements in revenue and capital funds for the year ended 31 March 2025

Revenue accumulated funds

| | Unrestricted Funds 2025 £ | Restricted Funds 2025 £ | Total Funds 2025 £ | Last year Total Funds 2024 £ |
|--|------------------------------------|----------------------------------|-----------------------------|---------------------------------------|
| Accumulated funds brought forward | 104,704 | 183,548 | 288,252 | 179,423 |
| Recognised gains and losses before transfers | 9,033 | (95,650) | (86,617) | 108,829 |
| Closing revenue funds | 113,737 | 87,898 | 201,635 | 288,252 |

Summary of funds

| | Unrestricted and Designated funds 2025 £ | Restricted Funds 2025 £ | Total Funds 2025 £ | Last Year Total Funds 2024 £ |
|---------------------------|--|----------------------------------|-----------------------------|---------------------------------------|
| Revenue accumulated funds | 113,737 | 87,898 | 201,635 | 288,252 |

The notes attached on pages 22 to 37 form an integral part of these accounts.

Abi Billinghamurst & Associates (t/a Abianda) - Statement of Financial Activities for the year ended 31 March 2025

Abi Billinghamurst & Associates (t/a Abianda)

Income and Expenditure Account for the year ended 31 March 2025 as required by the Companies Act 2006

| | 2025 £ | 2024 £ |
|---|-----------------|----------------|
| <i>Income</i> | | |
| Income from operations | 430,203 | 936,588 |
| Investment income and interest | | |
| Interest receivable | 4,349 | 1,196 |
| Gross income in the year before exceptional items | 434,552 | 937,784 |
| Gross income in the year including exceptional items | 434,552 | 937,784 |
| <i>Expenditure</i> | | |
| Charitable expenditure, excluding depreciation and amortisation | 517,186 | 823,639 |
| Governance costs | 3,313 | 465 |
| Interest payable | 670 | - |
| Total expenditure in the year | 521,169 | 824,104 |
| Net income before tax in the financial year | (86,617) | 113,680 |
| Tax on surplus on ordinary activities | - | 4,851 |
| Net income after tax in the financial year | (86,617) | 108,829 |
| Retained surplus for the financial year | (86,617) | 108,829 |

All activities derive from continuing operations

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

The notes attached on pages 22 to 37 form an integral part of these accounts.

Abi Billingham & Associates (t/a Abianda) - Balance Sheet as at 31 March

| | Notes | 2025 £ | 2024 restated £ |
|---|-------|----------------|-----------------------|
| Current assets | | | |
| Debtors | 12 | 8,577 | 90,122 |
| Cash at bank and in hand | | 281,882 | 241,040 |
| Total current assets | | 290,459 | 331,162 |
| Creditors: amounts falling due within one year | 14 | (31,001) | (42,910) |
| Net current assets | | 259,458 | 288,252 |
| Net assets | | 259,458 | 288,252 |
| Creditors: amounts falling due after more than one year | 15 | (57,823) | - |
| The total net assets of the charity | | 201,635 | 288,252 |
| The total net assets of the charity are funded by the funds of the charity, as follows:- | | | |
| Restricted funds | | | |
| Restricted Revenue Funds | 18 | 87,898 | 183,548 |
| | | 87,898 | 183,548 |
| Unrestricted Funds | | | |
| Unrestricted Revenue Funds | 18 | 113,737 | 104,704 |
| | | 113,737 | 104,704 |
| Total charity funds | | 201,635 | 288,252 |

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA..

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 16.

The financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.

Clare Walkeden

Trustee

Approved by the board of trustees on 13 August 2025

The notes attached on pages 22 to 37 form an integral part of these accounts.

Abi Billinghamurst & Associates (t/a Abianda)

Notes to the Accounts for the year ended 31 March 2025

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) , and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

Going Concern

The charitable activities are entirely dependent on continuing grant aid and voluntary donations as well as trading revenues. As a consequence, the going concern basis is dependent on the future flow of these uncertain funding streams. Accordingly, the Trustees have obtained forecasts and, after reviewing the financial forecasts for future periods to 31 March 2026, the Trustees are satisfied that, at the time of approving the financial statements, it is appropriate to adopt the going concern basis in preparing the financial statements. Other than these matters, the Trustees are not aware of any material uncertainties about the charity's ability to continue as a going concern.

The unrestricted reserves are in line with the reserves target, the charity is working to secure a good level of income for 2025-26 and has a positive cash flow. As a result the Trustees are confident that the charity has adequate resources to operate for the foreseeable future.

Changes in accounting policies and the basis of accounting estimates since prior periods

During the year Abianda registered as a charity on 11th December 2024. These accounts have been prepared based on the Charities SORP and therefore, the comparative figures have been adjusted. The adjustments relate to the treatment of income, recognising grant income the basis set out below. This resulted in £89,338 additional income in the year to 31 March 2024 which is held in restricted funds at that date. Reserves increased by £186,801 at 31 March 2024 which included income adjustment in the year to 31 March 2023.

Risks and future assumptions

The charity is a public benefit entity.

Policies relating to categories of income and income recognition.

Nature of income

Gross income represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

Categories of Income

Income is categorised as income from exchange transactions (contract income) and income from non-exchange transactions (gifts), investment income and other income.

Abi Billinghamurst & Associates (t/a Abianda)

Notes to the Accounts for the year ended 31 March 2025

Income from exchange transactions is received by the charity for goods or services supplied under contract or where entitlement is subject to fulfilling performance related conditions. The income the charity receives is approximately equal in value to the goods or services supplied by the charity to the purchaser.

Income from a non-exchange transaction is where the charity receives value from the donor without providing equal value in exchange, and includes donations of money, goods and services freely given without giving equal value in exchange.

Income recognition

Income, whether from exchange or non exchange transactions, is recognised in the statement of financial activities (SOFA) on a receivable basis, when a transaction or other event results in an increase in the charity's assets or a reduction in its liabilities and only when the charity has legal entitlement, the income is probable and can be measured reliably.

Dividends are accrued when the shareholder's right to receive payment is established.

Income subject to terms and conditions which must be met before the charity is entitled to the resources is not recognised until the conditions have been met.

All income is accounted for gross, before deducting any related fees or costs.

Accounting for deferred income and income received in advance

Where terms and conditions relating to income have not been met or uncertainty exists as to whether the charity can meet any terms or conditions otherwise within its control, income is not recognised but is deferred as a liability until it is probable that the terms or conditions imposed can be met.

Any grant that is subject to performance-related conditions received in advance of delivering the goods and services required by that condition, or is subject to unmet conditions wholly outside the control of the recipient charity, is accounted for as a liability and shown on the balance sheet as deferred income. Deferred income is released to income in the reporting period in which the performance-related or other conditions that limit recognition are met.

When income from a grant or donation has not been recognised due to the conditions applying to the gift not being wholly within the control of the recipient charity, it is disclosed as a contingent asset if receipt of the grant or donation is probable once those conditions are met.

Where time related conditions are imposed or implied by a funder, then the income is apportioned to the time periods concerned, and, where applicable, is accounted for as a liability and shown on the balance sheet as deferred income. When grants are received in advance of the expenditure on the activity funded by them, but there are no specific time related conditions, then the income is not deferred.

Any condition that allows for the recovery by the donor of any unexpended part of a grant does not prevent recognition of the income concerned, but a liability to any repayment is recognised when repayment becomes probable.

Policies relating to expenditure on goods and services provided to the charity.

Recognition of liabilities and expenditure

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated..

Liabilities arising from future funding commitments and constructive obligations, including performance related grants, where the timing or the amount of the future expenditure required to settle the obligation are uncertain, give rise to a provision in the accounts, which is reviewed at the accounting year end. The provision is increased to reflect any increases in liabilities, and is decreased by the utilisation of any provision within the period, and reversed if any provision is no longer required. These movements are charged or credited to the respective funds and activities to which the provision relates.

Abi Billinghamurst & Associates (t/a Abianda)

Notes to the Accounts for the year ended 31 March 2025

Policies relating to assets, liabilities and provisions and other matters.

Debtors

Debtors are measured at their recoverable amounts at the balance sheet date.

Creditors and provisions

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

Financial instruments including cash and bank balances

Bank balances, whether in credit or overdrawn, are shown at the amounts properly reconciled to the bank statements.

Pensions - defined contribution schemes

The charity operates a defined contribution pension scheme. Contributions are charged to the profit and loss account as they become payable in accordance with the rules of the scheme.

Fund Accounting

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

There are no designated funds.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal or as implied by law.

There are no endowment funds.

2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

3 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

4 Significance of financial instruments to the charity's position

There are no significant implications of such matters.

5 Net surplus before tax in the financial year

| | 2025 | 2024 |
|---|-------|--------|
| | £ | £ |
| The net surplus before tax in the financial year is stated after charging:- | | |
| Pension costs | 7,578 | 10,539 |

Abi Billinghamurst & Associates (t/a Abianda)

Notes to the Accounts for the year ended 31 March 2025

6 Interest payable

| | 2025 | 2024 |
|---------------|------|------|
| | £ | £ |
| Loan interest | 670 | - |

7 Taxation

| | 2025 | 2024 |
|--------------------|------|-------|
| | £ | £ |
| UK corporation tax | - | 4,851 |

8 Staff costs and emoluments

Salary costs

| | 2025 | 2024 |
|--|----------------|----------------|
| | £ | £ |
| Gross Salaries excluding trustees and key management personnel | 355,689 | 559,663 |
| Employer's National Insurance for all staff | 31,497 | 53,390 |
| Employer's operating costs of defined contribution pension schemes | 7,578 | 10,539 |
| Total salaries, wages and related costs | 394,764 | 623,592 |

Numbers of full time employees or full time equivalents

| | 2025 | 2024 |
|--|------|------|
| The average number of total staff employed in the year was | 15 | 15 |

Neither the trustees nor any persons connected with them have received any remuneration from the charity or any related entity, either in the current or prior period.

The number of employees whose emoluments including taxable benefits but excluding employer's pension contributions fall into the following bands were :-

| | 2025 | 2024 |
|--------------------|------|------|
| | £ | £ |
| £70,001 to £80,000 | 1 | - |

9 Remuneration and payments to Trustees and persons connected with them

No trustees or persons connected with them received any remuneration from the charity, or any related entity.

10 Trustees' expenses

The expenses reimbursed to trustees, or paid directly to third parties, in the current or prior year, was as shown below.

| | 2025 | 2024 |
|-----------------------------------|------|------|
| | £ | £ |
| The amount reimbursed to trustees | 230 | 452 |

The nature of the trustees' expenses was travel and subsistence.

The number of trustees' to whom expenses were reimbursed was 2.

Abi Billinghamurst & Associates (t/a Abianda)

Notes to the Accounts for the year ended 31 March 2025

11 Deferred income - Unrestricted and Designated funds

| <i>Current Year</i> | Opening Deferrals | Released from prior years | Received less released in year | Deferred at year end |
|----------------------------|----------------------|---------------------------------|--------------------------------------|-------------------------|
| | £ | £ | £ | £ |
| Training income in advance | 11,750 | 3,650 | - | 8,100 |
| Total | 11,750 | 3,650 | - | 8,100 |

| | 2025 £ | 2024 £ |
|---|-----------|-----------|
| These deferrals are included in creditors | 8,100 | 11,750 |

| <i>Prior Year</i> | Opening Deferrals | Released from prior years | Received less released in year | Deferred at year end |
|----------------------------|----------------------|---------------------------------|--------------------------------------|-------------------------|
| | £ | £ | £ | £ |
| Training income in advance | 11,750 | - | - | 11,750 |
| Total | 11,750 | - | - | 11,750 |

| | 2024 £ |
|---|-----------|
| These deferrals are included in creditors | 11,750 |

12 Debtors

| | 2025 £ | 2024 £ |
|--------------------------------|--------------|---------------|
| Trade debtors | 1,850 | 9,350 |
| Prepayments and accrued income | 2,538 | 69,495 |
| | 4,388 | 78,845 |

13 Debtors due after one year

| | 2025 £ | 2024 £ |
|----------------|--------------|---------------|
| Rental deposit | 4,189 | 11,277 |
| | 4,189 | 11,277 |

Abi Billinghamurst & Associates (t/a Abianda)

Notes to the Accounts for the year ended 31 March 2025

14 Creditors: amounts falling due within one year

| | 2025 | 2024 |
|---|---------------|---------------|
| | £ | £ |
| Bank loans and overdrafts | 3,952 | - |
| Trade creditors | 7,283 | 11,637 |
| Accruals | 1,010 | 6,934 |
| Deferred Income - Unrestricted & designated funds | 8,100 | 11,750 |
| Corporation tax | 257 | 4,851 |
| PAYE, NIC VAT and other taxes | 8,979 | 6,680 |
| Other creditors | 1,420 | 1,058 |
| | 31,001 | 42,910 |

15 Creditors: amounts falling due after one year

| | 2025 | 2024 |
|---------------------------|---------------|------|
| | £ | £ |
| Bank loans and overdrafts | 57,823 | - |

16 Income and Expenditure account summary

| | 2025 | 2024 |
|--------------------------------|----------------|----------------|
| | £ | £ |
| At 1 April 2024 | 288,252 | 179,423 |
| Surplus after tax for the year | (86,617) | 108,829 |
| At 31 March 2025 | 201,635 | 288,252 |

17 Particulars of how particular funds are represented by assets and liabilities

| At 31 March 2025 | Unrestricted funds | Designated funds | Restricted funds | Total Funds |
|-----------------------|--------------------|------------------|------------------|-----------------|
| | £ | £ | £ | £ |
| Current Assets | 202,561 | | 87,898 | 290,459 |
| Current Liabilities | (31,001) | - | - | (31,001) |
| Long Term Liabilities | (57,823) | - | - | (57,823) |
| | 113,737 | - | 87,898 | 201,635 |

| At 1 April 2024 | Unrestricted funds | Designated funds | Restricted funds | Total Funds |
|---------------------|--------------------|------------------|------------------|-----------------|
| | £ | £ | £ | £ |
| Current Assets | 147,614 | - | 183,548 | 331,162 |
| Current Liabilities | (42,910) | - | - | (42,910) |
| | 104,704 | - | 183,548 | 288,252 |

Abi Billinghamurst & Associates (t/a Abianda)

Notes to the Accounts for the year ended 31 March 2025

18 Change in total funds over the year as shown in Note 17 , analysed by individual funds

| | Funds brought forward from 2024 | Movement in funds in 2025 | Transfers between funds in 2025 | Funds carried forward to 2026 |
|--|---------------------------------------|------------------------------|---------------------------------------|-------------------------------------|
| | £ | See Note 19 £ | £ | £ |
| Unrestricted and designated funds:- | | | | |
| Unrestricted Revenue Funds | 104,704 | 9,033 | - | 113,737 |
| Total unrestricted and designated funds | 104,704 | 9,033 | - | 113,737 |
| Restricted funds:- | | | | |
| National Lottery Community Fund | 119,548 | (62,635) | - | 56,913 |
| Esmee Fairbairn | 64,000 | (59,575) | - | 4,425 |
| The Triangle Trust | - | 20,000 | - | 20,000 |
| Thrive | - | 6,560 | - | 6,560 |
| Total restricted funds | 183,548 | (95,650) | - | 87,898 |
| Total charity funds | 288,252 | (86,617) | - | 201,635 |

19 Analysis of movements in funds over the year as shown in Note 18

| | Income | Expenditure | Other Gains & Losses | Movement in funds |
|--|----------------|------------------|----------------------------|----------------------|
| | 2025 | 2025 | 2025 | 2025 |
| | £ | £ | £ | £ |
| Unrestricted and designated funds:- | | | | |
| Unrestricted Revenue Funds | 169,461 | (160,428) | - | 9,033 |
| Restricted funds:- | | | | |
| London Borough of Islington | 57,996 | (57,996) | - | - |
| Mayor's Office for Policing and Crime | 72,839 | (72,839) | - | - |
| National Lottery Community Fund | 92,906 | (155,541) | - | (62,635) |
| Esmee Fairbairn | 12,600 | (72,175) | - | (59,575) |
| The Triangle Trust | 20,000 | - | - | 20,000 |
| Thrive | 8,750 | (2,190) | - | 6,560 |
| | 434,552 | (521,169) | - | (86,617) |

Abi Billinghamurst & Associates (t/a Abianda)

Notes to the Accounts for the year ended 31 March 2025

20 The purposes for which the funds as detailed in note 18 are held by the charity are:-

Unrestricted and designated funds:-

| | |
|----------------------------|---|
| Unrestricted Revenue Funds | These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and , subject to charity legislation, are free from all restrictions on their use. |
|----------------------------|---|

Restricted funds:-

| | |
|---------------------------------------|---|
| London Borough of Islington | Islington provided garnet secured from the Home Office to support the delivery of the Star Project. This fund ended during this year. |
| Mayor's Office for Policing and Crime | Supports MOPAC's Rescue and Response, a pan-London service for young people affected by county lines. Abianda provided the service for girls and young women. |
| National Lottery Community Fund | Supports our work to deliver structured group work, Elevate and our intern programme. |
| Esmee Fairbairn | Three grants were provided during the year to support the organisation by covering part of the CEO's salary, providing support to a governance consultant for the charity conversation and funds to support staff well-being. |
| The Triangle Trust | Supports The Star Project, our one to one service for girls and young women. |
| Thrive | A small grant alongside investment, supporting the employment of a Trainer who delivers out training programmes to a national audience. |

21 Ultimate controlling party

The charity is under the control of its legal members.

Every member of the charity is obliged to contribute such amount as may be required not exceeding £1 to the assets of the company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

Abi Billinghamurst & Associates (t/a Abianda)

Detailed analysis of income and expenditure for the year ended 31 March 2025 as required by the SORP 2015

This analysis is classsified by conventional nominal descriptions and not by activity.

22 Donations, Grants and Legacies

| | Current year Unrestricted Funds 2025 £ | Current year Restricted Funds 2025 £ | Current year Total Funds 2025 £ | Prior Year Total Funds 2024 £ |
|---|--|--|--|--|
| Donations and gifts from individuals | | | | |
| Small donations individually less than £1000 | 212 | - | 212 | 387 |
| Anonymous | 1,200 | - | 1,200 | 1,200 |
| Total donations and gifts from individuals | 1,412 | - | 1,412 | 1,587 |

| | Current year Unrestricted Funds 2025 £ | Current year Restricted Funds 2025 £ | Current year Total Funds 2025 £ | Prior Year Total Funds 2024 £ |
|---|--|--|--|--|
| Revenue grants from government and public bodies | | | | |
| London Borough of Islington | - | 57,996 | 57,996 | 104,249 |
| The Mayor's Office for Policing and Crime | - | 72,839 | 72,839 | 325,951 |
| National Lottery Community Fund | - | 92,906 | 92,906 | 189,000 |
| Total public sector revenue grants | - | 223,741 | 223,741 | 619,200 |

Revenue grants from government and public bodies - Prior Year analysis

| | Prior Year Unrestricted Funds 2024 £ | Prior Year Restricted Funds 2024 £ | Prior Year Total Funds 2024 £ |
|-------------------|--|--|--|
| Prior Year | (563) | 619,763 | 619,200 |

Abi Billinghamurst & Associates (t/a Abianda)

Detailed analysis of income and expenditure for the year ended 31 March 2025 as required by the SORP 2015

| | Current year Unrestricted Funds | Current year Restricted Funds | Current year Total Funds | Prior Year Total Funds |
|--|---------------------------------------|-------------------------------------|-----------------------------|---------------------------|
| | 2025 | 2025 | 2025 | 2024 |
| | £ | £ | £ | £ |
| Revenue grants and donations from non public bodies | | | | |
| Esme Fairbairn Foundation | - | 12,600 | 12,600 | 128,000 |
| The Triangle Trust | - | 20,000 | 20,000 | - |
| Thrive | - | 8,750 | 8,750 | - |
| Children in Need | 40,793 | - | 40,793 | 21,468 |
| Samworth | 60,000 | - | 60,000 | 77,493 |
| Cripplegate | - | - | - | 10,000 |
| The Reach Fund | - | - | - | 11,450 |
| The Big Ask | - | - | - | 12,860 |
| Help for Children | - | - | - | 7,634 |
| Total private sector revenue grants | 100,793 | 41,350 | 142,143 | 268,905 |

Revenue grants and donations from non public bodies (Include Gift Aid donations from subsidiaries) - Prior Year analysis

| | Prior Year Unrestricted Funds | Prior Year Restricted Funds | Prior Year Total Funds | |
|---|--|--|--|----------------|
| | 2024 | 2024 | 2024 | |
| | £ | £ | £ | |
| Prior Year | 108,905 | 160,000 | 268,905 | |
| Total Donations, Grants and Legacies | 102,205 | 265,091 | 367,296 | 889,692 |
| Prior year | Unrestricted Funds 2024 £ | Restricted Funds 2024 £ | Prior Year Total Funds 2024 £ | |
| Total Donations, Grants and Legacies | 109,929 | 779,763 | 889,692 | |

Abi Billinghamurst & Associates (t/a Abianda)

Detailed analysis of income and expenditure for the year ended 31 March 2025 as required by the SORP 2015

23 Income from charitable activities - Trading Activities

| <i>Current year</i> | Current year Unrestricted Funds 2025 £ | Current year Restricted Funds 2025 £ | Current year Total Funds 2025 £ | Prior Year Total funds 2024 £ |
|--|--|--|--|--|
| Primary purpose and ancillary trading | | | | |
| Contracts to provide services | 62,907 | - | 62,907 | 46,896 |
| Total Primary purpose and ancillary trading | 62,907 | - | 62,907 | 46,896 |

24 Total Income from charitable activities

| <i>Current year</i> | Current year Unrestricted Funds 2025 £ | Current year Restricted Funds 2025 £ | Current year Total Funds 2025 £ | Prior Year Total Funds 2024 £ |
|---|--|--|--|--|
| Total income from charitable activities | 62,907 | - | 62,907 | 46,896 |
| Total from charitable activities | 62,907 | - | 62,907 | 46,896 |

25 Investment income

| | Current year Unrestricted Funds 2025 £ | Current year Restricted Funds 2025 £ | Current year Total Funds 2025 £ | Prior Year Total Funds 2024 £ |
|--------------------------------|--|--|--|--|
| Bank Interest Receivable | 4,349 | - | 4,349 | 1,196 |
| Total investment income | 4,349 | - | 4,349 | 1,196 |

Abi Billinghamurst & Associates (t/a Abianda)

Detailed analysis of income and expenditure for the year ended 31 March 2025 as required by the SORP 2015

26 Expenditure on charitable activities - Direct spending

| Current Year | Current year Unrestricted Funds | Current year Restricted Funds | Current year Total Funds | Prior Year Total Funds |
|--|--|--|-------------------------------------|-----------------------------------|
| | 2025 | 2025 | 2025 | 2024 |
| | £ | £ | £ | £ |
| Gross wages and salaries - charitable activities | 116,218 | 239,471 | 355,689 | 559,663 |
| Employers' NI - Charitable activities | 18,012 | 13,485 | 31,497 | 53,390 |
| Defined contribution pension costs - charitable activities | 4,408 | 3,170 | 7,578 | 10,539 |
| Travel and Subsistence - Charitable Activities | 4,357 | 4,929 | 9,286 | 15,321 |
| Marketing and advertising of charitable services | - | - | - | 1,200 |
| Staff training and development | 5,147 | 3,620 | 8,767 | 14,851 |
| Supervision and wellbeing | 1,487 | 6,587 | 8,074 | 13,556 |
| Training delivery costs | 3,999 | - | 3,999 | 64 |
| Project costs | 1,916 | 572 | 2,488 | 2,149 |
| General purchases | 3,364 | 931 | 4,295 | 837 |
| Venue and room hire | 2,518 | 1,981 | 4,499 | 6,634 |
| Overhead allocation | (74,866) | 74,866 | - | - |
| Total direct spending | 86,560 | 349,612 | 436,172 | 678,204 |
| Prior Year | Prior Year Unrestricted Funds | Prior Year Restricted Funds | Prior Year Total Funds | |
| | 2024 | 2024 | 2024 | |
| | £ | £ | £ | |
| Gross wages and salaries - charitable activities | 161,500 | 398,163 | 559,663 | |
| Employers' NI - Charitable activities | 19,390 | 34,000 | 53,390 | |
| Defined contribution pension costs - charitable activities | 4,913 | 5,626 | 10,539 | |
| Travel and Subsistence - Charitable Activities | 3,518 | 11,803 | 15,321 | |
| Staff training and development | 3,031 | 11,820 | 14,851 | |
| Supervision and wellbeing | 2,297 | 11,259 | 13,556 | |
| Overhead allocation | (188,640) | 188,640 | - | |
| Total direct spending | 8,871 | 661,311 | 678,204 | |

Abi Billinghamurst & Associates (t/a Abianda)

Detailed analysis of income and expenditure for the year ended 31 March 2025 as required by the SORP 2015

27 Expenditure on charitable activities - Charitable trading

| <i>Current Year</i> | Current year Unrestricted Funds | Current year Restricted Funds | Current year Total Funds | Prior Year Total Funds |
|--|---------------------------------------|-------------------------------------|-----------------------------|---------------------------|
| | 2025 | 2025 | 2025 | 2024 |
| | £ | £ | £ | £ |
| Reallocated from support costs | 70,555 | 11,129 | 81,684 | 145,435 |
| Total charitable activities costs B2b | 70,555 | 11,129 | 81,684 | 145,435 |

28 Support costs for charitable activities

| <i>Current Year</i> | Current year Unrestricted Funds | Current year Restricted Funds | Current year Total Funds | Prior Year Total Funds |
|--|---------------------------------------|-------------------------------------|-----------------------------|---------------------------|
| | 2025 | 2025 | 2025 | 2024 |
| | £ | £ | £ | £ |
| Employee costs not included in direct costs | | | | |
| Recruitment expenses | 955 | 595 | 1,550 | 7,311 |
| Staff social | 371 | 966 | 1,337 | 2,129 |
| Premises Expenses | | | | |
| Rent | 15,751 | - | 15,751 | 29,826 |
| Rates and water charges | (241) | - | (241) | 160 |
| Workspace management | 241 | - | 241 | 362 |
| Office cleaning and administration | 1,414 | - | 1,414 | 3,424 |
| Administrative overheads | | | | |
| Telephone | 1,181 | 1,341 | 2,522 | 3,687 |
| Postage, stationery and printing | 587 | 4 | 591 | 681 |
| Lived experience member fees | 419 | 21 | 440 | - |
| Membership and subscriptions | 3,715 | 124 | 3,839 | 6,706 |
| Equipment expensed | 2,101 | 92 | 2,193 | 2,864 |
| Computer running and software costs | 3,927 | 529 | 4,456 | 8,874 |
| Insurance | 2,454 | - | 2,454 | 4,036 |

Abi Billinghamurst & Associates (t/a Abianda)

Detailed analysis of income and expenditure for the year ended 31 March 2025 as required by the SORP 2015

Professional fees paid to advisors other than the auditor or examiner

| | | | | |
|---|--------|-------|---------------|---------------|
| Accountancy fees other than examination or audit fees | 6,710 | - | 6,710 | 3,041 |
| Consultancy fees | 25,827 | 7,240 | 33,067 | 49,565 |
| Other legal and professional | 2,869 | 217 | 3,086 | 11,745 |
| Practitioner fees | - | - | - | 10,080 |

Financial costs

| | | | | |
|---------------|-------|---|--------------|------------|
| Bank charges | 1,604 | - | 1,604 | 944 |
| Loan interest | 670 | - | 670 | - |

| | | | | |
|--|---------------|---------------|---------------|----------------|
| Support costs before reallocation | 70,555 | 11,129 | 81,684 | 145,435 |
|--|---------------|---------------|---------------|----------------|

Less support costs reallocated to specific activities

| | | | | |
|--------------------------|----------|----------|-----------------|------------------|
| To charitable activities | (70,555) | (11,129) | (81,684) | (145,435) |
|--------------------------|----------|----------|-----------------|------------------|

| | | | | |
|---|----------|----------|----------|----------|
| Total support costs - Current Year | - | - | - | - |
|---|----------|----------|----------|----------|

Prior Year

Employee costs not included in direct costs

| | | | |
|----------------------|-------|-------|--------------|
| Recruitment expenses | 1,588 | 5,723 | 7,311 |
| Staff social | 1,530 | 599 | 2,129 |

Administrative overheads

| | | | |
|-------------------------------------|-------|-------|--------------|
| Telephone | 1,441 | 2,246 | 3,687 |
| Postage, stationery and printing | 529 | 152 | 681 |
| Membership and subscriptions | 6,206 | 500 | 6,706 |
| Equipment expensed | 1,271 | 1,593 | 2,864 |
| Computer running and software costs | 6,225 | 2,649 | 8,874 |

Professional fees paid to advisors

| | | | |
|---|--------|--------|---------------|
| Accountancy fees other than examination or audit fees | 2,706 | 335 | 3,041 |
| Consultancy fees | 34,530 | 15,035 | 49,565 |
| Other legal and professional | 4,487 | 7,258 | 11,745 |

Financial costs

| | | | |
|--------------|-----|----|------------|
| Bank charges | 934 | 10 | 944 |
|--------------|-----|----|------------|

| | | | |
|--|----------------|---------------|----------------|
| Support costs before reallocation | 109,335 | 36,100 | 145,435 |
|--|----------------|---------------|----------------|

| | | | |
|---|-----------------|---------------|----------|
| Total support costs - Prior Year | (36,100) | 36,100 | - |
|---|-----------------|---------------|----------|

Abi Billinghamurst & Associates (t/a Abianda)

Detailed analysis of income and expenditure for the year ended 31 March 2025 as required by the SORP 2015

29 Other Expenditure - Governance costs

| <i>Current Year</i> | Current year Unrestricted Funds | Current year Restricted Funds | Current year Total Funds | Prior Year Total Funds |
|-------------------------------|---------------------------------------|-------------------------------------|-----------------------------|---------------------------|
| | 2025 | 2025 | 2025 | 2024 |
| | £ | £ | £ | £ |
| Independent Examiner's fees | 2,208 | - | 2,208 | - |
| Trustees' expenses | 230 | - | 230 | 452 |
| Other governance costs | 875 | - | 875 | 13 |
| Total Governance costs | 3,313 | - | 3,313 | 465 |

30 Total Charitable expenditure

| <i>Current Year</i> | Current year Unrestricted Funds | Current year Restricted Funds | Current year Total Funds | Prior Year Total Funds |
|-------------------------------------|---------------------------------------|-------------------------------------|-----------------------------|---------------------------|
| | 2025 | 2025 | 2025 | 2024 |
| | £ | £ | £ | £ |
| Total direct spending | 86,560 | 349,612 | 436,172 | 678,204 |
| Total charitable activities costs | 70,555 | 11,129 | 81,684 | 145,435 |
| Total support costs | - | - | - | - |
| Total Governance costs | 3,313 | - | 3,313 | 465 |
| Total charitable expenditure | 160,428 | 360,741 | 521,169 | 824,104 |

| <i>Prior Year</i> | Prior Year Unrestricted Funds | Prior Year Restricted Funds | Prior Year Total Funds |
|-------------------------------------|-------------------------------------|-----------------------------------|---------------------------|
| | 2024 | 2024 | 2024 |
| | £ | £ | £ |
| Total direct spending | 8,871 | 661,311 | 678,204 |
| Total charitable activities costs | 145,435 | - | 145,435 |
| Total support costs | (36,100) | 36,100 | - |
| Total Governance costs | 465 | - | 465 |
| Total charitable expenditure | 118,671 | 697,411 | 824,104 |

Abi Billinghamurst & Associates (t/a Abianda)

Detailed analysis of income and expenditure for the year ended 31 March 2025 as required by the SORP 2015

31 Taxation

| | Current year Unrestricted Funds | Current year Restricted Funds | Current year Total Funds | Prior Year Total Funds |
|-----------------------------|---------------------------------------|-------------------------------------|-----------------------------|---------------------------|
| | 2025 | 2025 | 2025 | 2024 |
| | £ | £ | £ | £ |
| Corporation tax | - | - | - | 4,851 |
| Total taxation costs | - | - | - | 4,851 |

32 Total of other expenditure

Current Year

| | Unrestricted Funds | Restricted Funds | Total Funds | Total Funds |
|--------------------------------|-----------------------|---------------------|-------------|--------------|
| | 2025 | 2025 | 2025 | 2024 |
| | £ | £ | £ | £ |
| Total taxation costs | - | - | - | 4,851 |
| Total other expenditure | - | - | - | 4,851 |

Prior Year

| | Prior Year Unrestricted Funds | Prior Year Restricted Funds | Prior Year Total Funds |
|--------------------------------|-------------------------------------|-----------------------------------|---------------------------|
| | 2024 | 2024 | 2024 |
| | £ | £ | £ |
| Total taxation costs | 4,851 | - | 4,851 |
| Total other expenditure | 4,851 | - | 4,851 |

B3