

AHIMSA

England & Wales · Charity number 328598

Details

Other names	EVERYMAN CENTRE
Status	Registered
Legal form	Charitable company
Company number	02455838
Registered	1990-04-12
Register	View on the Charity Commission register

Contact

Address	Unit 16 Creykes Court 5 Craigie Drive Plymouth PL1 3JB
Phone	01752213535
Email	enquiries@ahimsa.org.uk
Website	http://www.ahimsa.org.uk/

Activities

Objects: (1) TO SAFEGUARD AND PROMOTE HEALTHY FAMILY AND INTIMATE RELATIONSHIPS, AND TO REHABILITATE THOSE WHO HAVE ENGAGED IN, OR ARE AT RISK OF ENGAGING IN, INTIMATE PARTNER/FAMILY VIOLENCE OR ABUSE.(2) TO RELIEVE THE NEED OF THOSE AFFECTED BY INTIMATE PARTNER/FAMILY VIOLENCE OR ABUSE.(3) TO ADVANCE THE EDUCATION OF THE PUBLIC AND PROFESSIONALS CONCERNING INTIMATE PARTNER/FAMILY VIOLENCE AND ABUSE.

Activities: Ahimsa is a local voluntary-sector initiative, providing specialist help and intervention programmes to perpetrators of domestic violence and linked support services for their partners/victims. Ahimsa is approved by the Department for Justice as a provider of domestic violence perpetrator programmes to the Family Courts, and is fully accredited by RESPECT.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives
- **Who:** The General Public/mankind

Geography

- Cornwall
- Devon
- Plymouth City

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£489,095	£342,285	-	-
2024-03-31	£230,040	£278,622	-	-
2023-03-31	£308,837	£244,690	-	-
2022-03-31	£169,128	£209,625	-	-
2021-03-31	£174,481	£127,364	-	-

Trustees

Name	Role	Appointed
Richard Greaves	Chair	2026-06-10
Alistair Thompson		2021-07-12
David Morran		2024-11-19
Ilona Rosson		2017-01-31
Renee Barry		2026-06-10
Ruth Moster-Miles		2024-11-11

AHIMSA

England & Wales - Charity number 328598

Accounts

Company registration number: 02455838

Charity registration number: 328598

Ahimsa

(A company limited by guarantee)

Annual Report and Financial Statements

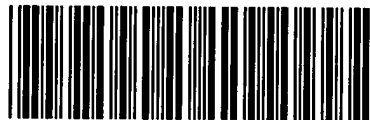
for the Year Ended 31 March 2025



WESTCOTT S

CHARTERED ACCOUNTANTS
& BUSINESS ADVISERS

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20/12/2025

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COMPANIES HOUSE

Ahimsa

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Ahimsa

Reference and Administrative Details

Chairman Ms Ilona Rosson-Jones

Trustees Ms Ilona Rosson-Jones
Mr Alistair Edward Thompson
Ms Ruth Mostert Miles
Mr David Charles Morran

Charity Registration Number 328598

Company Registration Number 02455838

Registered Office The charity is incorporated in England and Wales.
Unit 16 Craigie Drive
Plymouth
PL1 3JB

Independent Examiner Westcotts
Independent Examiner
Plym House,
3 Longbridge Road
Marsh Mills
Plymouth
Devon
PL6 8LT

Ahimsa

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements and auditors' report of the charitable company for the year ended 31 March 2025.

The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Objectives and activities

Objects and aims

Ahimsa have been running as a charity since 1990 challenging and supporting perpetrators of abuse to cease their violent and abusive behaviour to become responsible and loving human beings. As part of our service we deliver the integrated partner support service, providing in-depth Counselling, safety advice, and information on other services. We also provide bespoke training to agencies to promote engagement with perpetrators and their families

Public benefit

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Ahimsa report for the period April 2024-March 2025

Ahimsa has continued to offer the two areas of highly specialised work within the service which are: Behaviour and Attitudinal change for those who are/have been domestically abusive/ harmful behaviour, and work with the partners and ex-partners of these clients, offering support, information, safety planning, trauma recovery and pattern-changing work. Both sides of the service working in close liaison with each other, jointly planning to manage risk, to understand the dynamics in the relationships and to identify helpful interventions on both sides of the work to achieve the best outcomes for the (ex)-families and individuals involved. We are able to work with people and families that are still in relationship, separated or in the process of separating.

During April 2024 a Team and Trustee day was held, during which the Ahimsa team reflected on the language we use to describe and articulate the support and provision. It was agreed that the use of 'behaviour change' programme did not represent the complex and holistic support provided by the 'partner service', in collaboration with the 'behaviour change' work. Therefore, during an internal review, it was agreed upon that Ahimsa would use 'an integrated domestic abuse provision' to better describe our provision. The following Vision and Mission was also ratified:

Vision

Inspiring healthy loving relationships free from abuse.

Mission

To support all (individuals) (perpetrator/ partner) to develop non-abusive and loving relationships

Ahimsa

Trustees' Report

To work together to support and safeguard those who are directly impacted by domestic abuse

To increase agencies and (local) communities knowledge of an integrated approach to working with those who are perpetrators or victims of domestic abuse

Ahimsa's work encompasses 3 main areas of work:

1. The integrated Domestic Abuse Perpetrator Programme and (ex) Integrated Partner Support Service aimed working with medium-standard risk (ex)couples/ families.
2. The High-Risk High Harm service which includes individual work with perpetrators and separate work their (ex)partners. This is run in close collaboration with the Police and other agencies.
3. The Ahimsa Youth Service programme which provides individual work with 14-25 year olds who can be abusive and separate work with their affected (ex)partners and parents.

During January 2025 Ahimsa embarked on our Respect re-accreditation. This required considerable work from across the whole team, lead by the CEO. The Respect re-accreditation was finalised and confirmed in December 2025.

Over the past 4 years our provision has diversified in response to the needs of our community. In addition to our standard -medium provision for those who wish to self-refer, we have developed a High-risk High Harm for individuals whom are more chaotic and at greater risk of causing death and serious harm to others. We also now provide support to young people aged 16 -25 years. Again, responding to the specific needs of this age group we have developed a bespoke programme of support and are continuing to shape and adapt our service to meet the needs of this specific age group. Through the provision of our partner service we ensure we provide a holistic support to the whole family including parents/ ex/ partners.

The High-Risk High Harm project continued through this period, delivered in collaboration with the Police, Probation and Plymouth City Council and a range of other multi agency partners including Drug and Alcohol services etc. Our fulltime Behaviour Change facilitator working with individuals deemed 'high-risk, high harm' perpetrators of abuse. From mid 2024 Ahimsa along with our core statutory partners have been developing the framework for the High-Risk High Harm work, and working towards implementing the MATAC (Multi Agency Tasking and Coordination), where individuals are deemed suitable through a screening panel. The MATAC works alongside the Police to provide an incentive to engage with our Behaviour Change worker or face intensive Police scrutiny and a targeted approach from the multi-agency partnership. Our specialist Behaviour Change facilitator works with these perpetrators on a 1:1 basis throughout the duration of the programme as they often have complex needs and require significant additional support and intensive multi-agency engagement. We also support current and ex partners of those individuals engaging in the programme through our in-house Independent Domestic Violence Advocate (IDVA).

Ahimsa

Trustees' Report

Our Young Persons/ Inside Out service launched into its first year of funding through the National Lottery and match funding through Changing Futures at Plymouth City Council in August 2024. We worked hard the first quarter to successfully recruit team members following the pilot. The funding through the National Lottery is a 5x year programme of funding with a match funding requirement for each year also. This is a unique opportunity to provide direct access to specialist and bespoke support for both those who cause harm aged 16-25 years and their ex/ partners/ parents also, which previously was not available within the City. The programme is broken down into 6-week segments of support so as not to overwhelm the individual. We secured funding after running the pilot for 18 months (funded through Changing Futures). Within the roles we also have a Service User Engagement Worker 0.5 FTE position, who works with individuals from across our provisions to gain insights into their experience of our provision, and how accessible it is etc. It is our hope that this role will develop our provision, particularly the Inside Out provision, to engage young people to inform and shape the service provision. We hope the role will also inform our presence on social media and encourage engagement from individuals who are concerned about their behaviour etc. Our young persons provision is naturally focussing on prevention work, again in response to the needs of the communities we serve. We want to ensure those who are most at risk of being marginalised are enabled to access our support. Through engaging lived experience into our work we are developing a better understanding of the needs of those most in need and facing intersecting disadvantage.

Ahimsa has continued to work closely with our partners across Plymouth and more widely across the South West and nationally, linking into both VAWG and Behaviour Change networks. We have a particularly effective relationship with Plymouth City Council supporting them to achieve their strategic aims in relation to Violence Against Women and Girls (VAWG). We are members of the Domestic Abuse and Sexual Violence Partnership, attending a number of working and sub-groups. We have been a key partner in the City's Changing Futures project which aims to improve outcomes for people experiencing multiple disadvantage. We have excellent relationships with our criminal justice partners in the City too, working directly with Police and Probation through our high risk, high harm provision. Our newest service, Inside Out has greatly developed our multi-agency relationships within the youth sector within the City, we are now engaged with Children's centres, schools, Plymouth University and increasingly health and wellbeing partners also.

We engage with a broad range of partners, both working at a grassroots level embedded within the local community as well as strategic partners. It is these relationships, (such as the Zone, Plymouth Domestic Abuse Victims Service, Plymouth Octopus, Family Hubs etc), which enable us to ensure our service is accessible and individuals and families hear about how we can support them and how individuals can make a self-referral. Self-referrals are a key referral route into our service particularly for those clients who have longer term more entrenched behaviours but are not perhaps displaying such complex needs i.e. not receiving Police call outs. We are now seeing referrals into our new Inside Out Young Persons service, so for those aged 16-25 years, using our QR code etc, as well as those in the older age group 30-50 years who are predominantly the age of individuals self-referring into the DAPP.

At Ahimsa we recognise the impact of the programme can be seen within the first three months of the abusive individual's engagement, they do not have to complete the programme in order for change to start taking place. Whilst we see the importance of completing the programme we ensure we capture the impact of the programme and the integrated partner service as the individuals progress through their journey with Ahimsa. It needs to be recognised that we still struggle with securing completed impact reports/ surveys and continue to review how we can improve engagement. This is one of the reasons we identified the need for the 'service user engagement worker', to support us as an organisation to capture the experience of our service users from across all the provisions and embed meaningful change as this position grows (they joined the organisation in December 2024).

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Trustees' Report

This is a link to our recently produced video, describing the impact of our provision-
<https://www.ahimsa.org.uk>

Over the past twelve months we have supported:

As a curious organisation we are continuously reflecting on our practice and development needs in order to meet the needs of those we support, ensuring our provisions are accessible and equitable. We see the biggest challenge within the sector is the lack of specialised provision, and the lack of visibility of the lived experience of both those who cause harm and their x/partners/ parents. It is our ambition to address these inequalities and gaps in provision. We are building in peer support networks and shared lived experiences between the different provisions, so e.g. sharing the experience of an individual who has completed our High-risk High Harm provision, to enable a younger person to learn by their story, to encourage engagement and recognise their harmful behaviours etc. We want to develop specialised provision, and promote accessibility through campaigns lead and shaped by service users. We are a curious organisation which is continuously reflecting on our practice and our development needs in responding to our communities needs.

Ahimsa Impact Report 2024-2025

DAPP

A total of 25 Referrals were taken between the start of April 2024 to the end of March 2025. Of these, 19 were self referrals and 6 were from Social Services/Local Authority.

In April 2024 we already had 3 clients attending one to one sessions with a counsellor and 5 people attending the weekly groups. Of these clients who were already engaged 12% continued for another 1-3 months, 38% continued for another 3-6 months and 50% continued for 6+ months.

When looking at engagement with our services 4% of clients failed to attend their first appointment and were subsequently closed. 28% of clients engaged for between 1 and 3 months, 25% engaged for between 3 and 6 months and 43% engaged for between 6 and 12 months.

Of those who started during the period of April 24 to March 25, 20% are still currently on the course.

When asked, 100% of clients said they had not been abusive within the last 3 months.

Engagement with DAPP clients is primarily face to face with a very rare online session, if it is really needed.

'An amazing course amazing staff and I just want to say thank you for giving me the opportunity to make this change in my life'

'The Ahimsa program changed my approach for many situations and he made me understand a lot about my behavior It's not only about physical violence. There are also many different situations of violence in my case and I am able to accept that I did bad things that I am not proud of and I know that I will not do them now so as not to lead to situations like those I had in the past. At the moment I am without a partner, but if I find a partner, I will do everything and use everything experiences I had during the program to prevent this from happening, and I am also glad that I have better contact with the children and even they noticed an improvement in my behavior and in my approach to many situations I am also very grateful for your help and support The whole team and the people I worked with were able to share my emotions and life situations, as well as listen to their life situations.'

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Trustees' Report

Partner Service

A total of 18 new Partner referrals were received between the start of April 2024 and the end of March 2025. Of these 12 were self referrals whilst 7 were from Social Services/Local Authority.

Long Term illness within the DAPP team has had a knock on effect on the number of clients seen by the Partner Service.

At the start of April 2024 we already had 18 clients open on our system, of these 22% Didn't engage or reply to letters and contact, 45% continued to work with us for another 1-3 months, 5% worked with us for a further 3-6 months and 28% continued to work with us for a further 6+ months.

When we look at engagement periods for the clients whose partners were referred to us during this time frame 17% of clients declined engagement/did not respond/DNA'ed with no follow up. However 22% of clients engaged for between 1-3 months, whilst 33% engaged for between 3 -6 months and 23% over 6 months. 5% of clients were transferred to another service within Ahimsa. Of these clients, 17% continued to engage with us beyond March 2025.

Of clients whose partner(on the DAPP side) was referred to us just before April 2024 25% Declined or did not respond to the offer of support whilst 50% worked with us for 3-6 months and 25% for 6+ months.

Looking at the types of engagement with the clients, 70% accessed telephone support, 8% attended face to face sessions and 22% used Teams/Skype/Zoom to access our support.

When asked 40% of clients said that the last physically abusive incident towards them was over 6 months ago.

40% of clients said that they had experienced emotional abuse within the last month whilst 40% said they had last experienced it within the last 6 months and only 20% said it had been over 6 months since they had last experienced it.

20% of clients said it had been over 6 months since their ex/partner had last harassed them whilst 20% said they had experienced it within the last 6 months and 20% said it had happened within the last month.

Only 20% of clients said that their ex/partner had been intimidating towards them in the last month and 80% said it had been over 6 months since their ex/partner had been intimidating towards them.

When asked 40% of clients said they last experienced a sexual abusive incident more than 6 months ago.

In some cases the client said their partner had never been abusive in this way.

Statements from Partner Service Clients:

'Ex-partner still has trouble at times controlling his anger and behaviours but when he does slip up he is open to conversations about it and will not be defensive and generally apologise and acknowledge his actions'

'My Counsellor has been wonderful in helping me unpick all the emotions and feelings I have had over the abuse me and the children suffered. She has been able to be a sounding board to help me identify abusive behaviour as due to childhood abuse, I would often not see abuse as abuse'

Ahimsa

Trustees' Report

'The long-term support I have had from Ahimsa has been invaluable to me and my children in navigating post separation abuse - a space where there is a lack of understanding and support from wider services. I desperately hope that Ahimsa would be able to widen their service in the future to provide support for the children of abusive fathers. I have seen first-hand how devastating the effect is on children of not only the domestic abuse in the home, but also being weaponised in post-separation abuse to continue to abuse and target their mother by proxy. Without the partner support from Ahimsa I would not have been able to work on my trauma, survive the hideous process of family court, or rebuild myself so that I can now provide support for my children, who still have to have contact with their father'

High Risk High Harm

Between April 2024 and the end of March 25 there were a total of 135 referrals to this service. Of these referrals 96 were picked up from MARAC meetings, 24 were referred to us from Probation, 1 via Children's Services, 2 from the Police, 4 from Plymouth City Council/Social Workers, 1 from the Royal Marines Charity, 1 from PDAS and 4 were Self Referrals.

In April 2024 we already had 47 clients on our Registers that we were chasing for contact or engaging with. Of these clients 40% had to be closed as there was no viable in route. A further 11% refused our offer of Engagement, whilst 32% worked with us for another 1-3 months. Another 9% of clients worked with us for a further 3-6 months and 8% carried of for over 6+ months.

Of the clients who were referred to us between April 2024 and March 2025 41% were closed as no in route could be found while 31% refused to Engage with our services. 15% worked with us for between 1-3 months. A further 4% carried on to work with us for between 3-6 months while 6% continued for 6+ months. 3% of clients were closed due to being deemed Unsuitable or being in HMP. NB: Clients who refused to work with us often had several assessment sessions before deciding they no longer wished to engage.

Looking at the time we spend trying to find an in route for clients 18% were seen the same or the week after their referral to our services, 46% of clients were chased up for a month before any action, 23% were chased for 2 months before any action, 10% were chased for 3 months before any action, 3% were chased for 4 months before any action.

Of the clients who worked with us for over 6 months 71% completed the entire program successfully.

When asked 80% of clients said they had not been physically abusive towards their affected other in the last 3 months.

100% of clients said they had not been sexually abusive towards their affected other in the last 3 months.

When asked 100% of clients said they had not harassed their affected other in the last 3 months.

80% of clients said they had not been emotionally abusive towards their affected other in the last 3 months.

Client Statements:

'The main change in myself is understanding to give myself time I. Any situation to take a pause and think and then react in a way that leads to a positive outcome overall ! To understand other people emotions and to understand their behaviour could be a reaction to my behaviour . I've change a lot of my way of thinking And I put it into my daily life for all situations now which has lead to a lot less arguing or negative outcomes'

Ahimsa

Trustees' Report

High Risk High Harm Partner Work

During the period of April 2024 to March 2025 we had a total of 11 Partner referrals from the High Risk, High Harm Project. Of these 3 were from MARAC, 7 from Probation and 1 from Children's Services.

Of these clients 0% of them Declined our support or consistently Cancelled/Did Not Attend. 55% of the clients engaged for between 1-3 months, 27% engaged for between 3-6 months and 18% engaged for 6+ months with our worker.

At the start of April 2024 we already had 4 clients open on our system, 25% continued to work with us for another 1-3 months and 75% worked with us for over 6 months.

Looking at the type of engagement with these clients 90% was face to face sessions.

Inside Out Project

Looking at the period of April 2024 to March 2025 we received 13 Referrals for this project. 3 Of these referrals came from The Zone, 1 came via Social Services, 1 came from Achievement Training, 1 from Plymouth Schools, 1 from our within Ahimsa, 2 were self referrals, 1 from Housing, 1 from PCC, 1 from a parent and one from the Out of Court Resolution Centre.

Within the year 24-25 we recruited a new team for this project and as a result they did not start seeing clients until September 2024. We did have one client engaged before April 2024 who continued on for another 9 months.

Of the referrals we received in this time frame 38% of clients Declined/Did Not Attend and were subsequently closed. 23% of clients engaged for 1-3 months, 31% of clients engaged for 3-6 months and 8% engaged for 6+ months.

Looking at the type of engagement these clients accessed, 100% of support was face to face.

Inside Out Partner Support

During the time frame of April 2024 to March 2025 we had 8 referrals to our Inside Out Partner worker. Of these 2 were Self Referrals, 2 were from the Out of Court Resolution Centre, 1 was from Social Services, 1 from PCC, 1 from a School and 1 from Achievement Training.

Looking at length of engagement with these clients 37% Declined/Did Not Attend support, 26% attended for 1-3 months and 37% attended for 3-6 months.

Structure, governance and management

Nature of governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Ahimsa

Trustees' Report

Organisational structure

Changes internally to Ahimsa

Following a change of CEO in August 2023 Rebecca has continued to service the organisation as CEO for the 2024/25 year!

Ahimsa continues to ensure the stability of the core provision remains at the forefront of our Business Plan. However, Ahimsa recognises its unique position as a grass roots organisation, with a unique integrated provision rooted in reflection, receptivity and love, encouraging healthy and loving relationships. Ahimsa also recognises its unique strengths with a highly skilled and experienced team, with extremely low attrition rates, and is very grateful to the hard work and dedication of its entire team. Our team days in the year have built on this team strength and given us time to reflect and improve our service offerings, whilst also supporting our team.

Disclosure of information to auditor

Each trustee has taken steps that they ought to have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information. The trustees confirm that there is no relevant information that they know of and of which they know the auditor is unaware.

The annual report was approved by the trustees of the charity on 18/12/25 and signed on its behalf by:



Ms Ilona Rosson-Jones
Chairman and trustee

Ahimsa

Independent Examiner's Report to the trustees of Ahimsa ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2025.

Responsibilities and basis of report

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

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts 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

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of Westcotts (SW) LLP, which is one of the listed bodies.

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

1. accounting records were not kept in respect of Ahimsa as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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



Matthew Keane FCCA
Independent Examiner
Westcotts (SW) LLP
Plym House,
3 Longbridge Road
Marsh Mills
Plymouth
Devon
PL6 8LT

Date: 18.12.25

Ahimsa

Statement of Financial Activities for the Year Ended 31 March 2025 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2025 £	Total 2024 £
Income and Endowments from:					
Donations and legacies	3	224,973	233,085	458,058	220,349
Charitable activities	4	18,620	-	18,620	9,429
Other trading activities	5	12,000	-	12,000	-
Investment income	6	417	-	417	262
Total income		<u>256,010</u>	<u>233,085</u>	<u>489,095</u>	<u>230,040</u>
Expenditure on:					
Charitable activities	7	<u>(109,200)</u>	<u>(233,085)</u>	<u>(342,285)</u>	<u>(278,622)</u>
Total expenditure		<u>(109,200)</u>	<u>(233,085)</u>	<u>(342,285)</u>	<u>(278,622)</u>
Net income/(expenditure)		<u>146,810</u>	<u>-</u>	<u>146,810</u>	<u>(48,582)</u>
Net movement in funds		146,810	-	146,810	(48,582)
Reconciliation of funds					
Total funds brought forward		<u>76,705</u>	<u>-</u>	<u>76,705</u>	<u>125,287</u>
Total funds carried forward	14	<u>223,515</u>	<u>-</u>	<u>223,515</u>	<u>76,705</u>

All of the charity's activities derive from continuing operations during the above two periods.
The funds breakdown for 2024 is shown in note 14.

Ahimsa

(Registration number: 02455838) Balance Sheet as at 31 March 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	11	14,392	11,138
Current assets			
Debtors	12	15,592	5,136
Cash at bank and in hand		<u>226,869</u>	<u>70,614</u>
		242,461	75,750
Creditors: Amounts falling due within one year	13	<u>(33,338)</u>	<u>(10,183)</u>
Net current assets		<u>209,123</u>	<u>65,567</u>
Net assets		<u>223,515</u>	<u>76,705</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>223,515</u>	<u>76,705</u>
Total funds	14	<u>223,515</u>	<u>76,705</u>

For the financial year ending 31 March 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

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

The financial statements on pages 11 to 21 were approved by the trustees, and authorised for issue on 28/12/25 and signed on their behalf by:



Ms Ilona Rosson-Jones
Chairman and trustee

The notes on pages 13 to 21 form an integral part of these financial statements.

Ahimsa

Notes to the Financial Statements for the Year Ended 31 March 2025

1 Charity status

The charity is limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

Unit 16 Craigie Drive
Plymouth
PL1 3JB

2 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

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

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Ahimsa

Notes to the Financial Statements for the Year Ended 31 March 2025

Income and endowments

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income;

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Investment income

Investment income is recognised once the amount has been reliably valued and once entitlement has passed to the charity.

Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates;

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Ahimsa

Notes to the Financial Statements for the Year Ended 31 March 2025

Tangible fixed assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gain and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Fixtures and fittings	25% reducing balance
Equipment	10% reducing balance

Fund structure

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of the two sub-classes: restricted income funds or endowment funds.

Pensions and other post retirement obligations

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

Ahimsa

Notes to the Financial Statements for the Year Ended 31 March 2025

Financial instruments

Recognition and measurement

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

3 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2025 £	Total 2024 £
Donations				
Cafcass	-	-	-	600
Donations and training events	439	-	439	489
National Lottery grant	-	52,500	52,500	-
Plymouth City Council	129,534	180,585	310,119	159,260
H Smith Foundation	60,000	-	60,000	60,000
Small charitable grants	35,000	-	35,000	-
	<u>224,973</u>	<u>233,085</u>	<u>458,058</u>	<u>220,349</u>

4 Income from charitable activities

	Unrestricted funds General £	Total 2025 £	Total 2024 £
Contributions from clients	<u>18,620</u>	<u>18,620</u>	<u>9,429</u>

5 Income from other trading activities

	Unrestricted funds General £	Total funds £	Total 2024 £
Events income;			
Conferences and similar events	<u>12,000</u>	<u>12,000</u>	-
	<u>12,000</u>	<u>12,000</u>	-

Ahimsa

Notes to the Financial Statements for the Year Ended 31 March 2025

6 Investment income

	Unrestricted funds General £	Total 2025 £	Total 2024 £
Interest receivable on bank deposits	417	417	262

7 Expenditure on charitable activities

	Note	Unrestricted funds General £	Restricted funds £	Total 2025 £	Total 2024 £
Activities undertaken directly		84,202	77,151	161,353	124,555
Allocated support costs	8	20,927	155,934	176,861	150,430
Governance costs	8	4,071	-	4,071	3,637
		<u>109,200</u>	<u>233,085</u>	<u>342,285</u>	<u>278,622</u>

8 Analysis of governance and support costs

Support costs allocated to charitable activities

	Total 2025 £	Total 2024 £
Staff costs	130,145	116,033
Premises costs	28,600	15,088
Admin costs	11,379	15,044
General costs	6,737	4,265
	<u>176,861</u>	<u>150,430</u>

Ahimsa

Notes to the Financial Statements for the Year Ended 31 March 2025

Governance costs

	Total 2025 £	Total 2024 £
Independent examination fees	1,490	1,340
Other fees paid to examiners	2,581	2,297
	<u>4,071</u>	<u>3,637</u>

9 Trustees remuneration and expenses

During the year the charity made the following transactions with trustees:

Ms Rose Banfield

£16 (2024: £82) of expenses were reimbursed to Ms Rose Banfield during the year.

Expenses have been reimbursed during the period as noted above.

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any other benefits from the charity during the year.

10 Staff costs

The aggregate payroll costs were as follows:

	2025 £	2024 £
Staff costs during the year were:		
Wages and salaries	258,727	200,728
Social security costs	11,379	8,732
Pension costs	4,327	3,622
	<u>274,433</u>	<u>213,082</u>

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year was as follows:

	2025 No	2024 No
Average head count	<u>14</u>	<u>12</u>

No employee received emoluments of more than £60,000 during the year.

Ahimsa

Notes to the Financial Statements for the Year Ended 31 March 2025

11 Tangible fixed assets

	Fixtures and fittings £	Equipment £	Total £
Cost			
At 1 April 2024	13,948	32,054	46,002
Additions	600	4,210	4,810
At 31 March 2025	<u>14,548</u>	<u>36,264</u>	<u>50,812</u>
Depreciation			
At 1 April 2024	13,035	21,829	34,864
Charge for the year	253	1,303	1,556
At 31 March 2025	<u>13,288</u>	<u>23,132</u>	<u>36,420</u>
Net book value			
At 31 March 2025	<u>1,260</u>	<u>13,132</u>	<u>14,392</u>
At 31 March 2024	<u>913</u>	<u>10,225</u>	<u>11,138</u>

12 Debtors

	2025 £	2024 £
Trade debtors	12,490	475
Prepayments	3,102	4,661
	<u>15,592</u>	<u>5,136</u>

13 Creditors: amounts falling due within one year

	2025 £	2024 £
Accruals	3,984	3,705
Social security and other payroll creditors	8,780	6,478
Other creditors	20,574	-
	<u>33,338</u>	<u>10,183</u>

Ahimsa

Notes to the Financial Statements for the Year Ended 31 March 2025

14 Funds

	Balance at 1 April 2024 £	Incoming resources £	Resources expended £		Balance at 31 March 2025 £
Unrestricted funds					
General funds	76,705	221,010	(109,200)		188,515
Restricted funds					
Inside Out Programme	-	40,466	(40,466)		-
IOM - High Risk High Harm (MATAAC)	-	140,119	(140,119)		-
The National Lottery Community Fund - Reaching Communities/Partnerships	-	52,500	(52,500)		-
	<u>-</u>	<u>233,085</u>	<u>(233,085)</u>		<u>-</u>
Total funds	<u>76,705</u>	<u>454,095</u>	<u>(342,285)</u>		<u>188,515</u>
	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2024 £
Unrestricted funds					
General					
General funds	80,446	80,780	(84,187)	(334)	76,705
Restricted funds					
Inside Out Programme	44,841	25,594	(70,435)	-	-
IOM - High Risk High Harm (MATAAC)	-	123,666	(124,000)	334	-
	<u>44,841</u>	<u>149,260</u>	<u>(194,435)</u>	<u>334</u>	<u>-</u>
Total funds	<u>125,287</u>	<u>230,040</u>	<u>(278,622)</u>	<u>-</u>	<u>76,705</u>

Ahimsa

Notes to the Financial Statements for the Year Ended 31 March 2025

15 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 31 March 2025 £
Tangible fixed assets	14,392	14,392
Current assets	242,461	242,461
Current liabilities	<u>(33,338)</u>	<u>(33,338)</u>
Total net assets	<u>223,515</u>	<u>223,515</u>

	Unrestricted funds General £	Total funds at 31 March 2024 £
Tangible fixed assets	11,138	11,138
Current assets	75,750	75,750
Current liabilities	<u>(10,183)</u>	<u>(10,183)</u>
Total net assets	<u>76,705</u>	<u>76,705</u>

16 Related party transactions

There were no related party transactions in the year.

AHIMSA

England & Wales - Charity number 328598

Accounts

Company registration number: 02455838

Charity registration number: 328598

Ahimsa

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2024



WESTCOTTS

CHARTERED ACCOUNTANTS
& BUSINESS ADVISERS

Ahimsa

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Ahimsa

Reference and Administrative Details

Chairman Ms Ilona Rosson-Jones

Trustees Ms Ilona Rosson-Jones
Mr Stuart Walker
Mr Alistair Edward Thompson
Ms Rose Banfield
Ms Maria Souness
Mrs Clare Margaret Baker

Charity Registration Number 328598

Company Registration Number 02455838

Registered Office The charity is incorporated in England and Wales.
Unit 16 Craigie Drive
Plymouth
PL1 3JB

Independent Examiner Westcotts
Independent Examiner
Plym House
3 Longbridge Road
Plymouth
Marsh Mills
Devon
PL6 8LT

Ahimsa

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 March 2024.

The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Objectives and activities

Objects and aims

Ahimsa have been running as a charity since 1990 challenging and supporting perpetrators of abuse to cease their violent and abusive behaviour to become responsible and loving human beings. As part of our service we deliver the integrated partner support service, providing in-depth Counselling, safety advice, and information on other services. We also provide bespoke training to agencies to promote engagement with perpetrators and their families

Public benefit

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Achievements and performance

DAPP and Integrated Partner Support Service

During the twelve month period Ahimsa has continued to deliver its core service provision, the Domestic Abuse Perpetrator Programme and the Integrated Partner service. With the majority of referrals into these provision via self-referrals from individuals in and surrounding Plymouth. The provision continues to be funded through predominantly grant funding. We would like to express our thanks to Henry Smith, Lloyds and Devon Community Foundation for their support in funding this provision.

High Risk High Harm

Ahimsa has also continued to deliver the High Risk High Harm provision, funded by Plymouth City Council, in partnership with the Integrated Offender Management service within the Police, and in collaboration with our multi-agency partners across the city. This provision includes a full time Behaviour Change facilitator to work with individuals on a 1-2-1 basis and the Independent Domestic Violence Advisor employed on a 0.5 FTE position, supporting current and ex-partners of those engaged with our BC facilitator. The service continues to be in high demand with referrals being made both directly by multi-agency partners and via the Plymouth MARAC. The provision is overseen by our Safeguarding and Risk Assessor who works closely with the HRHH provision to ensure it is embedded within the City and the 1-2-1 work is integrated into a multi-agency setting. The BC worker continues to build networks across the city and working towards a more collaborative and joined up approach to managing High Risk High Harm perpetrators across Plymouth.

Ahimsa

Trustees' Report

Inside Out

The Inside Out trial project continued into 2023, finally closing due to funding limitations in March 2024. However, we are pleased to report that funding was then secured for the continuation of the project going forwards in the new financial year 2024-2025. A great deal of learning was taken from the project, which has informed the new provision and assisted in accessing funding going forwards, as it was recognised across the city that a specific provision developed around the needs of a younger age group, 16-25 year olds was specifically needed, as was a more adaptable model which can flex to an individual's needs. Changing Futures, Plymouth City Council has been a supportive collaborator and funder for Inside Out and we are pleased to report that going into 2024/25 the relationship has continued to grow, shaping, influencing and responding to the needs of the city. Changing Futures provided match funding going into the new financial year, as the Project was successful in securing National Lottery funding for a 5 year period.

Multi agency partners

We have continued to build on the existing strength of our multi-agency partners and have increased our attendance at multi-agency meetings, responding to requests from a broad range of partners requesting support from Ahimsa, both locally in Plymouth, the South West and nationally, ensuring that the expertise and specialism for behaviour change and an integrated domestic abuse provision are represented and remain on the agenda. Our key partners include Plymouth City Council and the VAWGSV lead, Changing Futures, Police, PDAS, Trevi House, Drug and Alcohol provision, Probation and building new relationships with other non-statutory providers.

Financial review

Funding

Whilst the financial prospect for the coming years for an integrated domestic abuse provision remains to be challenging, we can reflect on a successful year where we have been able to stabilise our income, with plans to generate longer term funding to provide stability for our core provision, and also funding for new projects such as Inside Out etc. We also have intentions for the development of income generation through revenues such as developing our training offer etc.

Structure, governance and management

Nature of governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Ahimsa

Trustees' Report

Organisational structure

Changes internally to Ahimsa

The CEO made the decision to step down from her position as she accessed an opportunity for her Doctorate, stepping down in August 2023, with Rebecca the previous CEO returning into post! Ahimsa continues to ensure the stability of the core provision remains at the forefront of our Business Plan. However, Ahimsa recognises its unique position as a grass roots organisation, with a unique integrated provision rooted in reflection, receptivity and love, encouraging healthy and loving relationships. Ahimsa also recognises its unique strengths with a highly skilled and experienced team, with extremely low attrition rates. Ahimsa's Board of Trustees held an away day in November 2023, supported by Lloyds grant who provided an external facilitator to lead the team in their reflection and planning for the new financial year.

Disclosure of information to auditor

Each trustee has taken steps that they ought to have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information. The trustees confirm that there is no relevant information that they know of and of which they know the auditor is unaware.

Small companies provision statement

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

The annual report was approved by the trustees of the charity on 13/12/24 and signed on its behalf by:



Ms Ilona Rosson-Jones
Chairman and trustee

Ahimsa

Independent Examiner's Report to the trustees of Ahimsa ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2024.

Responsibilities and basis of report

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

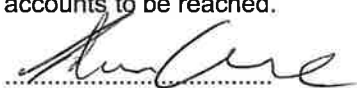
Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). 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

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

1. accounting records were not kept in respect of Ahimsa as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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



Adam Croney ACA
Independent Examiner
Westcotts (SW) LLP
Plym House
3 Longbridge Road
Plymouth
Marsh Mills
Devon
PL6 8LT

Date: 18/12/24

Ahimsa

Statement of Financial Activities for the Year Ended 31 March 2024 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
Income and Endowments from:					
Donations and legacies	3	71,089	149,260	220,349	300,727
Charitable activities	4	9,429	-	9,429	8,110
Investment income	5	262	-	262	-
Total income		<u>80,780</u>	<u>149,260</u>	<u>230,040</u>	<u>308,837</u>
Expenditure on:					
Charitable activities	6	<u>(84,187)</u>	<u>(194,435)</u>	<u>(278,622)</u>	<u>(244,690)</u>
Total expenditure		<u>(84,187)</u>	<u>(194,435)</u>	<u>(278,622)</u>	<u>(244,690)</u>
Net (expenditure)/income		(3,407)	(45,175)	(48,582)	64,147
Transfers between funds		<u>(334)</u>	<u>334</u>	<u>-</u>	<u>-</u>
Net movement in funds		(3,741)	(44,841)	(48,582)	64,147
Reconciliation of funds					
Total funds brought forward		<u>80,446</u>	<u>44,841</u>	<u>125,287</u>	<u>61,140</u>
Total funds carried forward	15	<u><u>76,705</u></u>	<u><u>-</u></u>	<u><u>76,705</u></u>	<u><u>125,287</u></u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2023 is shown in note 15.

The notes on pages 8 to 16 form an integral part of these financial statements.

Ahimsa

(Registration number: 02455838) Balance Sheet as at 31 March 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	11	11,138	12,578
Current assets			
Debtors	12	5,136	5,466
Cash at bank and in hand		<u>70,614</u>	<u>115,367</u>
		75,750	120,833
Creditors: Amounts falling due within one year	13	<u>(10,183)</u>	<u>(8,124)</u>
Net current assets		<u>65,567</u>	<u>112,709</u>
Net assets		<u>76,705</u>	<u>125,287</u>
Funds of the charity:			
Restricted income funds			
Restricted funds		-	44,841
Unrestricted income funds			
Unrestricted funds		<u>76,705</u>	<u>80,446</u>
Total funds	15	<u>76,705</u>	<u>125,287</u>

For the financial year ending 31 March 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

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

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

The financial statements on pages 6 to 16 were approved by the trustees, and authorised for issue on 18/12/24 and signed on their behalf by:



Ms Ilona Rosson-Jones
Chairman and trustee

The notes on pages 8 to 16 form an integral part of these financial statements.

Ahimsa

Notes to the Financial Statements for the Year Ended 31 March 2024

1 Charity status

The charity is limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

Unit 16 Craigie Drive
Plymouth
PL1 3JB

2 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

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

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Ahimsa

Notes to the Financial Statements for the Year Ended 31 March 2024

Income and endowments

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income;

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Investment income

Investment income is recognised once the amount has been reliably valued and once entitlement has passed to the charity.

Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates;

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Ahimsa

Notes to the Financial Statements for the Year Ended 31 March 2024

Tangible fixed assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gain and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Fixtures and fittings	25% reducing balance
Equipment	10% reducing balance

Fund structure

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of the two sub-classes: restricted income funds or endowment funds.

Pensions and other post retirement obligations

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

Ahimsa

Notes to the Financial Statements for the Year Ended 31 March 2024

Financial instruments

Recognition and measurement

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

3 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2024 £	Total 2023 £
Donations				
Cafcass	600	-	600	15,364
Donations and training events	489	-	489	1,147
Public funding	10,000	149,260	159,260	257,216
Charitable grants	60,000	-	60,000	27,000
	<u>71,089</u>	<u>149,260</u>	<u>220,349</u>	<u>300,727</u>

4 Income from charitable activities

	Unrestricted funds General £	Total 2024 £	Total 2023 £
Contributions from clients	<u>9,429</u>	<u>9,429</u>	<u>8,110</u>

5 Investment income

	Unrestricted funds General £	Total 2024 £	Total 2023 £
Interest receivable on bank deposits	<u>262</u>	<u>262</u>	<u>-</u>

Ahimsa

Notes to the Financial Statements for the Year Ended 31 March 2024

6 Expenditure on charitable activities

	Note	Unrestricted funds General £	Restricted funds £	Total 2024 £	Total 2023 £
Activities undertaken directly		11,385	113,170	124,555	115,510
Allocated support costs	8	69,165	81,265	150,430	125,655
Governance costs	8	3,637	-	3,637	3,525
		<u>84,187</u>	<u>194,435</u>	<u>278,622</u>	<u>244,690</u>

7 Net incoming/outgoing resources

Net (outgoing)/incoming resources for the year include:

	2024 £	2023 £
Depreciation of fixed assets	<u>1,440</u>	<u>1,669</u>

8 Analysis of governance and support costs

Support costs allocated to charitable activities

	Total 2024 £	Total 2023 £
Staff costs	116,033	101,505
Premises costs	15,088	11,562
Admin costs	15,044	10,909
General costs	4,265	1,679
	<u>150,430</u>	<u>125,655</u>

Ahimsa

Notes to the Financial Statements for the Year Ended 31 March 2024

Governance costs

	Total 2024 £	Total 2023 £
Independent examination fees	1,340	1,275
Other fees paid to examiners	2,297	2,250
	<u>3,637</u>	<u>3,525</u>

9 Trustees remuneration and expenses

During the year the charity made the following transactions with trustees:

Ms Rose Banfield

£82 (2023: £Nil) of expenses were reimbursed to Ms Rose Banfield during the year.

Expenses have been reimbursed during the period as noted above.

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any other benefits from the charity during the year.

10 Staff costs

The aggregate payroll costs were as follows:

	2024 £	2023 £
Staff costs during the year were:		
Wages and salaries	200,728	170,883
Social security costs	8,732	12,302
Pension costs	3,622	3,219
	<u>213,082</u>	<u>186,404</u>

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year was as follows:

	2024 No	2023 No
Average head count	<u>12</u>	<u>11</u>

No employee received emoluments of more than £60,000 during the year.

Ahimsa

Notes to the Financial Statements for the Year Ended 31 March 2024

11 Tangible fixed assets

	Fixtures and fittings £	Equipment £	Total £
Cost			
At 1 April 2023	13,948	32,054	46,002
At 31 March 2024	13,948	32,054	46,002
Depreciation			
At 1 April 2023	12,731	20,693	33,424
Charge for the year	304	1,136	1,440
At 31 March 2024	13,035	21,829	34,864
Net book value			
At 31 March 2024	913	10,225	11,138
At 31 March 2023	1,217	11,361	12,578

12 Debtors

	2024 £	2023 £
Trade debtors	475	-
Prepayments	4,661	5,466
	<u>5,136</u>	<u>5,466</u>

13 Creditors: amounts falling due within one year

	2024 £	2023 £
Accruals	3,705	3,525
Social security and other payroll creditors	6,478	4,599
	<u>10,183</u>	<u>8,124</u>

14 Pension and other schemes

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £3,622 (2023: £3,219).

The amount held in creditors relating to defined contribution plans was £1,469 (2023: £836), of which amounts are all considered unrestricted funds.

Ahimsa

Notes to the Financial Statements for the Year Ended 31 March 2024

15 Funds

	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2024 £
Unrestricted funds					
General funds	80,446	80,780	(84,187)	(334)	76,705
Restricted funds					
Inside Out Programme and small grants	44,841	25,594	(70,435)	-	-
IOM - High Risk High Harm (MATAC)	-	123,666	(124,000)	334	-
	<u>44,841</u>	<u>149,260</u>	<u>(194,435)</u>	<u>334</u>	<u>-</u>
Total funds	<u>125,287</u>	<u>230,040</u>	<u>(278,622)</u>	<u>-</u>	<u>76,705</u>
					Balance at 31 March 2023 £
Unrestricted funds					
General					
General funds	50,132	33,139	(2,825)		80,446
Restricted funds					
Inside Out Programme and small grants	11,008	194,448	(160,615)		44,841
Torbay DVPP Programme	-	54,000	(54,000)		-
Lloyds Foundation Grant	-	27,250	(27,250)		-
	<u>11,008</u>	<u>275,698</u>	<u>(241,865)</u>		<u>44,841</u>
Total funds	<u>61,140</u>	<u>308,837</u>	<u>(244,690)</u>		<u>125,287</u>

Ahimsa

Notes to the Financial Statements for the Year Ended 31 March 2024

16 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 31 March 2024 £
Tangible fixed assets	11,138	11,138
Current assets	75,750	75,750
Current liabilities	<u>(10,183)</u>	<u>(10,183)</u>
Total net assets	<u>76,705</u>	<u>76,705</u>

	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2023 £
Tangible fixed assets	12,578	-	12,578
Current assets	75,992	44,841	120,833
Current liabilities	<u>(8,124)</u>	<u>-</u>	<u>(8,124)</u>
Total net assets	<u>80,446</u>	<u>44,841</u>	<u>125,287</u>

17 Related party transactions

There were no related party transactions in the year.

AHIMSA

England & Wales - Charity number 328598

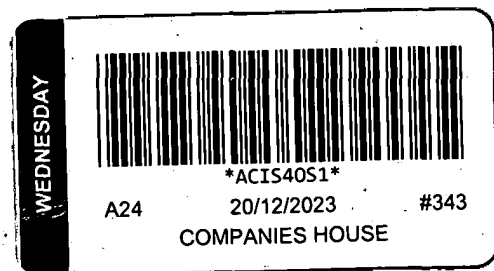
Accounts

COMPANY REGISTRATION NUMBER: 02455838
CHARITY REGISTRATION NUMBER: 328598

Ahimsa
Company Limited by Guarantee
Unaudited Financial Statements
31 March 2023

WESTCOTTS (SW) LLP

Chartered accountants
Plym House
3 Longbridge Road
Marsh Mills
Plymouth
Devon
PL6 8LT



Ahimsa

Company Limited by Guarantee

Financial Statements

Period ended 31 March 2023

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Ahimsa

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Period ended 31 March 2023

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the period ended 31 March 2023.

Reference and administrative details

Registered charity name	Ahimsa
Charity registration number	328598
Company registration number	02455838
Principal office and registered office	Unit 16 Craigie Drive Plymouth PL1 3JB England

The trustees

Ilona Rosson-Jones (Chair)
Maria Souness
Rose Banfield
Stuart Walker
Alistair Edward Thompson

Independent examiner

A Croney
Westcotts (SW) LLP
Plym House
3 Longbridge Road
Marsh Mills
Plymouth
Devon
PL6 8LT

Ahimsa

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Period ended 31 March 2023

Introduction

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the period ended 31 March 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

ACHIEVEMENT AND PERFORMANCE

Charitable Activities

The period covered by this report is one of significant challenge, maximising and creating opportunities and lots of testing and learning as an organisation through our programmes and processes. The first half of the year largely focussed on financial management and stabilising income, planning and growing the charity's visibility and profile locally. The second half of the year reaped the rewards of the work done in the first six months, enabling us to secure funding for two new workstreams that allowed us grow our reach in terms of our client group but also geographically.

Programme Delivery April 2022 – March 2023

The Domestic Abuse Perpetrator Programme (DAPP) community-based group intervention continued to deliver at pace and operate a waiting list. Due to contract changes between the Ministry of Justice and CAFCASS and a subsequent instruction from Respect, we lost the ability to take on CAFCASS referrals. This not only impacted financially but also on the flow of referrals into the DAPP group.

In the first half of the year we also had to limit self-referrals into the programme in order to carefully manage resources. This again impacted the number of new clients entering into the group and also the number of clients being supported in the Integrated Partner Service. This was resolved later in the year when we were able to prudently re-open the flow of self-referrals into the group intervention and the partner service. This is an area that we continue to monitor in order to ensure that we are managing capacity and critically resources.

The high risk, high harm IOM programme also continued to see high levels of referrals from a range of statutory and third sector partners. Thanks to support from the Plymouth Changing Future programme, we were able to strengthen this service with some additional project support which enabled our Behaviour Change Facilitator to focus her time and capacity on face to face work with clients. We are seeing some exceptional outcomes for individuals engaging with this intervention. We showcased this work at a multi-agency 'Responsible Together' event in February 2023. We were successful towards the end of the year in securing a small amount of funding from the Office of the Devon and Cornwall Police and Crime Commissioner to pilot an internal Behaviour Change IDVA for a two-month period. Our aim was to offer an internal IDVA service working directly with our Behaviour Change Facilitator and Safeguarding Lead that enabled Ahimsa to engage with more victim survivors whose partners were engaged in Behaviour Change work and to better manage risk. This pilot was hugely successful and further funding has been secured for 23/24.

In the second half of the year Ahimsa successfully secured funding for two new projects. The first 'Inside Out' was a 'test and learn' pilot focussed on supporting young people between the ages of 18-25 who are exhibiting abusive behaviours in their intimate or familial relationships. This programme included an integrated Family Support Service offering support for partners or family members of those individuals engaging in behaviour change work. After a period of scoping, the project parameters were extended to support young people from the age of 16. This intervention is based on our Ahimsa model but was adapted to meet the needs of young people and their partners and/or families – this required some innovative approaches and new partnership working. This work continues into the 23/24 period.

Ahimsa

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Period ended 31 March 2023

Secondly, Ahimsa secured funding from Torbay Council to deliver a Domestic Abuse Perpetrator Programme (DAPP) community-based group intervention and an integrated Partner Service to individuals living in the Torbay area. This represented a new geographical area of work for Ahimsa. Again, this required some significant partnership building with organisations (both statutory and third sector) in Torbay and a range of new processes and referral pathways.

In both new projects and in the additional IOM roles (Behaviour Change IDVA and Project Officer), Ahimsa were able to maximise its existing specialist team, offering opportunities to team members to grow their work and gain new experiences with new client groups and in new areas. Many took on new or enhanced roles enabling their development and growth. This is often difficult within small organisations and something to be immensely proud of.

Two projects also closed in reporting period. The funding for the one-year scoping Stalking Project came to an end and we submitted a comprehensive report to the Police and Crime Commissioner. The lead on this work also delivered a short lunch time learning session as part of the 16 days of activism event in November 2022 to share findings and to facilitate a round table discussion. And, the Starting Point project, in collaboration with Children's Social Care, ended. Both projects delivered considerable learning to Ahimsa around design and delivery of new workstreams and in partnership working that have supported the launch of the new project for young people and in Torbay.

Over the course of the year, one sessional worker left the organisation to pursue other ambitions, however the remainder of the team continue to offer stability within Ahimsa and an exceptional level of service delivery and expertise. We have continued to be supported by a strong, experienced Board and were delighted to welcome a new Trustee in March 2023.

Multi-agency working and partnerships

Ahimsa has continued to play a key role in a range of multi-agency meetings and fora across both Plymouth and the wider peninsula and has acted as an expert on behaviour change work in the City. Ahimsa's CEO presented at the City's Violence Against Women and Girls conference in November – raising the profile of both the organisation and of behaviour change work in the City. We have continued to support the City council with their strategic priorities in this area of work. We have worked to establish new partnerships through our Inside Out workstream in the City, working with organisations who have more of a youth focus, including Higher Education settings. Our CEO has Chaired a new sub group of the Domestic Abuse Sexual Violence Partnership focussed on the links between domestic abuse and suicide which is an emerging trend in the City and impacts on both victim-survivors, perpetrators and children. Finally, we have supported Plymouth University's ESRC funded Knowledge Exchange Group focussed on Violence Against Women and Girls.

In Torbay, we have built a range of new partnerships to support our new programme there.

Ahimsa Behaviour Change programme outputs

Total of 53 referrals (9 social services, 42 self referrals and 2 Cafcass)

A total of 10 successful completions with a total of 16 continuing on the programme beyond April 2023

A total of 60 individuals were referred through the High Risk High Harm Integrated Offender Management programme in partnership with Plymouth Police and MARAC, of those 60 individuals 40 were closed and 20 proceeded to engage

The Integrated Partner Service received 16 referrals where the (ex) partner successfully engaged for a period of between 6-18 months.

Ahimsa

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Period ended 31 March 2023

Outcomes from the above programmes include:

Based on questionnaire responses from eight individuals engaged in our community-based group:

- 100% answered 'No' when asked if they have been physically, sexually or emotionally abusive, or have harassed their (ex) partner in the past three months.
- 66% answered 'Yes' when asked if their relationship has improved with their (ex) partner since engaging with Ahimsa.
- *"We are rebuilding trust and I am now able to contribute to our relationship in a healthy and loving way. I am no longer regularly abusive towards my partner and children and have made significant changes in my life"*
- *"Ahimsa has been a life saver. Since joining the programme I have been able, through group and individual sessions to address my problem behaviours and better equip myself for life, in a way that I wasn't able to before. I cannot say enough how much of a help Ahimsa has been to me in turning my life around."*

Statements from clients on the 'high risk, high harm' programme:

- *"I was unsure about love, feelings or emotions and struggled to manage these things without getting aggressive. After completing this work, I can now understand my emotions and I don't react aggressively. I have so much to be thankful for now as I have my children back in my life. All I had to do was listen to myself, understand me and react differently. I feel alive thanks to this work".*

Based on questionnaire responses from nine individuals engaged in our partner service:

- 71% Agreed or Strongly Agreed that "There has been a reduction or cessation of violence and abuse".
- 83% Agreed with the statement "I have a better quality of life".

Statements from survivors include:

- *"I would not have coped emotionally through my separation and court process without Ahimsa. I have a better relationship with myself. I feel less scared, I feel stronger".*
 - *"Being able to talk for the first time in 10 years about past and present issues caused by dv has been life changing. Felt most service do a bare minimum and tailor off quickly. This service has allowed me to process at my own pace and hasn't abandoned me till it was time to move forward. Sessions have been informative and a trusting relationship was built Thank you"*
 - *"Without Ahimsa I wouldn't be where I am now. Not only has my support worker helped me put boundaries in place and create distance between me and my ex-husband but she has helped me rebuild my life in a positive and healthy way."*
-

Ahimsa

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Period ended 31 March 2023

Funding

Notably, we have significantly increased our turnover in this reporting period reflecting some significant growth. Primarily this is statutory funding from government, local government and the Police and Crime Commissioner.

Our funding with Esmee Fairbairn came to an end in this period, and we intend to re-apply for further support from them.

We remain hugely grateful to our funders for their support and their commitment to behaviour change as a means to prevent domestic abuse and improve outcomes for families. In 23/24 we plan to diversify our funding streams to support sustainability and stability.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Disclosure of information to auditors

Each of the persons who are Trustees at the time when this Trustees' Report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the charitable company's auditors are unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charitable company's auditors are aware of that information.

This report was approved by the Trustees, on06/09/23 and signed on their behalf by:

Ilona Rosson-Jones

Ilona Rosson-Jones
Chair

Ahimsa

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Ahimsa

Period ended 31 March 2023

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

Responsibilities and basis of report

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

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts 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

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

1. accounting records were not kept in respect of Ahimsa as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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



Adam Croney ACA
Westcotts (SW) LLP
Plym House
3 Longbridge Road
Marsh Mills
Plymouth
Devon
PL6 8LT

Date: 18/12/2023

Ahimsa

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Period ended 31 March 2023

		2023		2022	
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	5	33,139	275,698	308,837	169,128
Total income		<u>33,139</u>	<u>275,698</u>	<u>308,837</u>	<u>169,128</u>
Expenditure					
Expenditure on raising funds:					
Costs of raising donations and legacies	6	266	22,857	23,123	17,028
Expenditure on charitable activities	7,8	2,559	219,008	221,567	192,597
Total expenditure		<u>2,825</u>	<u>241,865</u>	<u>244,690</u>	<u>209,625</u>
Net (expenditure)/income and net movement in funds		<u>30,314</u>	<u>33,833</u>	<u>64,147</u>	<u>(40,497)</u>
Reconciliation of funds					
Total funds brought forward		50,132	11,008	61,140	101,637
Total funds carried forward		<u>80,446</u>	<u>44,841</u>	<u>125,287</u>	<u>61,140</u>

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

The notes on pages 9 to 14 form part of these financial statements.

Ahimsa

Company Limited by Guarantee

Statement of Financial Position *(continued)*

31 March 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible fixed assets	13	12,578	14,246
Current assets			
Debtors	14	5,466	5,619
Cash at bank and in hand		115,367	48,155
		<u>120,833</u>	<u>53,774</u>
Creditors: amounts falling due within one year	15	<u>8,124</u>	<u>6,880</u>
Net current assets		<u>112,709</u>	<u>46,894</u>
Total assets less current liabilities		<u>125,287</u>	<u>61,140</u>
Net assets		<u>125,287</u>	<u>61,140</u>
Funds of the charity			
Unrestricted funds		80,446	50,132
Restricted funds		<u>44,841</u>	<u>11,008</u>
Total charity funds	17	<u>125,287</u>	<u>61,140</u>

For the period ending 31 March 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the period in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 11/10/23....., and are signed on behalf of the board by:

Ilona Rosson - Jones

I Rosson (Chair)
Trustee

The notes on pages 9 to 14 form part of these financial statements.

Ahimsa

Company Limited by Guarantee

Notes to the Financial Statements

Period ended 31 March 2023

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Unit 16 Craigie Drive, Plymouth, PL1 3JB, England.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) – Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Going concern

There are no material uncertainties about the charity's ability to continue.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Ahimsa

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Period ended 31 March 2023

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Ahimsa

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Period ended 31 March 2023

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures and fittings	-	25% reducing balance
Equipment	-	10% reducing balance

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Limited by guarantee

The company is limited by guarantee without share capital. In the event of the company being wound up the members would be limited to a liability of £1 each.

Ahimsa

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Period ended 31 March 2023

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations						
Client Contributions	8,110	–	8,110	9,327	–	9,327
Cafcass	–	15,364	15,364	–	9,878	9,878
Charitable grants	–	27,000	27,000	–	70,000	70,000
Training events	–	1,118	1,118	–	–	–
Public funding	25,000	232,216	257,216	25,000	54,706	79,706
Donation income	29	–	29	217	–	217
	<u>33,139</u>	<u>275,698</u>	<u>308,837</u>	<u>34,544</u>	<u>134,584</u>	<u>169,128</u>

6. Costs of raising donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Costs of raising donations and legacies - Rent	<u>266</u>	<u>22,857</u>	<u>23,123</u>	<u>3,478</u>	<u>13,550</u>	<u>17,028</u>

7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Charitable activities	<u>2,559</u>	<u>219,008</u>	<u>221,567</u>	<u>39,337</u>	<u>153,260</u>	<u>192,597</u>

8. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Total funds 2023 £	Total fund 2022 £
Charitable activities	<u>221,567</u>	<u>221,567</u>	<u>192,597</u>

9. Net (expenditure)/income

Net (expenditure)/income is stated after charging/(crediting):

	2023 £	2022 £
Depreciation of tangible fixed assets	<u>1,669</u>	<u>1,313</u>

Ahimsa

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Period ended 31 March 2023

10. Independent examination fees

	2023 £	2022 £
Fees payable to the independent examiner for:		
Independent examination of the financial statements	1,275	1,200
Preparation of financial statements	<u>2,250</u>	<u>2,100</u>
	3,525	3,300

11. Staff costs

The average head count of employees during the period was 11 (2022: 12).

No employee received employee benefits of more than £60,000 during the period (2022: £60,000).

12. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

No trustee expenses have been incurred.

13. Tangible fixed assets

	Fixtures and fittings £	Equipment £	Total £
Cost			
At 1 April 2022	13,947	32,054	46,001
Additions	-	-	-
At 31 March 2023	<u>13,947</u>	<u>32,054</u>	<u>46,001</u>
Depreciation			
At 1 April 2022	12,325	19,430	31,755
Charge for the period	406	1,263	1,669
At 31 March 2023	<u>12,731</u>	<u>20,693</u>	<u>33,424</u>
Carrying amount			
At 31 March 2023	<u>1,216</u>	<u>11,361</u>	<u>12,577</u>
At 31 March 2022	<u>1,622</u>	<u>12,624</u>	<u>14,246</u>

14. Debtors

	2023 £	2022 £
Trade debtors	-	140
Prepayments and accrued income	<u>5,466</u>	<u>5,479</u>
	5,466	5,619

Ahimsa

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Period ended 31 March 2023

15. Creditors: amounts falling due within one year

	2023	2022
	£	£
Accruals and deferred income	3,525	3,300
Social security and other taxes	4,599	3,580
	<u>8,124</u>	<u>6,880</u>

16. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £3,219 (2022: £2,471).

17. Analysis of charitable funds

Unrestricted funds

	At 1 April 22	Income	Expenditure	At 31 March 23
	£	£	£	£
Restricted funds	11,008	275,698	(241,865)	44,841
Unrestricted funds	50,132	33,139	(2,825)	80,446
Total funds	<u>61,140</u>	<u>308,837</u>	<u>(244,690)</u>	<u>125,287</u>

	At 1 April 21	Income	Expenditure	At 31 March 22
	£	£	£	£
Restricted funds	43,234	134,584	(166,810)	11,008
Unrestricted funds	58,403	34,544	(42,815)	50,132
Total funds	<u>101,637</u>	<u>169,128</u>	<u>(209,625)</u>	<u>61,140</u>

18. Related party disclosures

There were no related party transactions for the period ended 31 March 2023.

AHIMSA

England & Wales - Charity number 328598

Accounts

COMPANY REGISTRATION NUMBER: 02455838
CHARITY REGISTRATION NUMBER: 328598

Ahimsa
Company Limited by Guarantee
Unaudited Financial Statements
31 March 2022

WESTCOTTS (SW) LLP

Chartered accountants
Plym House
3 Longbridge Road
Marsh Mills
Plymouth
Devon
PL6 8LT

Ahimsa

Company Limited by Guarantee

Financial Statements

Period ended 31 March 2022

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Ahimsa

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Period ended 31 March 2022

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the period ended 31 March 2022.

Reference and administrative details

Registered charity name Ahimsa
Charity registration number 328598
Company registration number 02455838
Principal office and registered office Unit 16 Craigie Drive
Plymouth
PL1 3JB
England

The trustees

Ilona Rosson-Jones (Chair)
Maria Souness (Appointed 19 April 2021)
Rose Banfield
Alistair Edward Thompson (Appointed 12 July 2021)

Independent examiner A Croney
Westcotts (SW) LLP
Plym House
3 Longbridge Road
Marsh Mills
Plymouth
Devon
PL6 8LT

Ahimsa

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Period ended 31 March 2022

Introduction

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the period ended 31 March 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

ACHIEVEMENT AND PERFORMANCE

Charitable Activities

The period covered by this report could be characterised as one of recovery, new opportunities and ultimately change. The first six months of the period was very much focussed on recovery for our core work and a return to face to face delivery, launching and embedding new work (through three workstreams) and reshaping our Board of Trustees. The second half of the period brought an upgrade in our IT systems to support our infrastructure, a change in leadership with a transition to a new CEO and embedding of new team members and projects. 2021/2022 was a period that created the landscape for a period of significant growth that to come.

Programme Delivery April 2021 – March 2022

The Domestic Abuse Perpetrator Programme (DAPP) community-based group intervention was able to again return to face to face delivery after Covid restrictions were once again lifted. We were also again able to work face to face with clients for suitability assessments and one to one work. This was a welcome return for many of the team and to clients engaged with the programme. The group quickly settled into being in a face to face space and we have seen some exceptionally positive outcomes for clients and their families. A return to face to face group work also enabled us to re-engage with CAFCASS work which represented income into the organisations that had significantly impacted finances in the previous period.

Some remote work has continued for those clients that are not able to access the group offer and we continue to be as client led and flexible as possible in our delivery of services whilst also maintaining the integrity of the programme and managing risk.

The Integrated Partner Service for ex and current partners has continued to offer a mixture of remote and face to face sessions dependent on the needs of the clients. For many women, juggling caring responsibilities, the remote sessions have proved more accessible for them. We will continue to offer services that meet the needs of the client group.

A new workstream 'Starting Point' in collaboration with Adult Social Care (ASC) developed over the period – this programme supported local authority staff to develop their work with perpetrators with Ahimsa delivering training, clinical supervision, practice support, case management and the Integrated Partner Service element of the service. This test and learn project developed throughout the period with the funding due to come to an end in summer 2022.

Another new workstream (commenced February 2021), funded by the Home Office via the Devon and Cornwall Police and Crime Commissioner came on-line in the period. This programme delivers one to one, intensive support to high risk, high harm perpetrators of domestic abuse and works in collaboration with statutory partners including Police and Probation alongside the local domestic abuse service and other third sector partners. This project has quickly become part of our core work, seeing steady rates of referral and successful outcomes for individuals with complex needs who might have been previously classed as 'chaotic' and/or 'hard to reach'.

Ahimsa

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Period ended 31 March 2022

The third new workstream which came on-line in December 2021, funded by the Devon and Cornwall Police and Crime Commissioner via the Devon Community Foundation, is a one-year talking scoping project examining responses to stalking and developing a case for interventions for those perpetrating stalking. This project is being led by our Safeguarding Advisor and aims to engage with multi-agency partners to understand what an intervention for this client group might look like and what resource it would require. We look forward to seeing how this work develops and will report our findings to the funder in December 2022.

In the period, we welcomed three new team members – one to the Partner Service, one to support our operations and administration and a new CEO to replace our outgoing Manager. We are exceptionally grateful for the work and commitment from the former Service Manager for her stewardship through an exceptionally difficult period.

Multi-agency working and partnerships

Ahimsa has continued to play a key role in a range of multi-agency meetings and fora across both Plymouth and the wider peninsula and has acted as an expert on behaviour change work in the City. In February 2022 Ahimsa was called to give evidence at the Plymouth Violence Against Women and Girls commission as a subject matter expert and was able to give a voice to our client group whose voices are often not heard. We have continued to support the commission and their commitment to behaviour change work as a means to prevent domestic abuse.

Funding

Notably we were successful in receiving funding from the Foyle Foundation in the period. This funding supported an update to our technology and systems and was transformational for the organisation. Ahimsa had had points outstanding for our cyber essentials certificate, thus meaning we didn't qualify as compliant. Whilst our systems were secure they were old and slow and not supporting our new ways of working. The funding enabled us to access secure WiFi, new laptops, monitors, docks and cloud-based solution systems. This revolutionised the way we work, staff were more productive thanks to faster tech, appointments and meetings could be held securely online, any issues or team training could be done more efficiently, even small things like accessing documents from home was and is easy now. Most of all we gained our cyber essentials certification after months of work.

After a summer of significant fundraising, at the end of 2021 we were successful in some welcome funding from Lloyds, the Henry Smith Charity and Garfield Weston. Our funding from Esmee Fairbairn is due to come to an end in September 2022.

We remain hugely grateful to our funders for their support and their commitment to behaviour change as a means to prevent domestic abuse and improve outcomes for families.

Ahimsa

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Period ended 31 March 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Disclosure of information to auditors

Each of the persons who are Trustees at the time when this Trustees' Report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the charitable company's auditors are unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charitable company's auditors are aware of that information.

This report was approved by the Trustees, on ~~.22/12/22~~...and signed on their behalf by:

Ilona Rosson

Ilona Rosson-Jones
Chair

Ahimsa

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Ahimsa

Period ended 31 March 2022

I report to the trustees on my examination of the financial statements of Ahimsa ('the charity') for the period ended 31 March 2022.

Responsibilities and basis of report

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

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts 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

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

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the 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 applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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



A Croney
Westcotts (SW) LLP
Independent Examiner
Plym House
3 Longbridge Road
Marsh Mills
Plymouth
Devon
PL6 8LT

22 December 2022

Ahimsa

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Period ended 31 March 2022

		2022		2021	
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	5	34,544	134,584	169,128	174,481
Total income		<u>34,544</u>	<u>134,584</u>	<u>169,128</u>	<u>174,481</u>
Expenditure					
Expenditure on raising funds:					
Costs of raising donations and legacies	6	3,478	13,550	17,028	23,202
Expenditure on charitable activities	7,8	39,337	153,260	192,597	104,162
Total expenditure		<u>42,815</u>	<u>166,810</u>	<u>209,625</u>	<u>127,364</u>
Net (expenditure)/income and net movement in funds		<u>(8,271)</u>	<u>(32,226)</u>	<u>(40,497)</u>	<u>47,117</u>
Reconciliation of funds					
Total funds brought forward		58,403	43,234	101,637	54,520
Total funds carried forward		<u>50,132</u>	<u>11,008</u>	<u>61,140</u>	<u>101,637</u>

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

The notes on pages 8 to 13 form part of these financial statements.

Ahimsa

Company Limited by Guarantee

Statement of Financial Position *(continued)*

31 March 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible fixed assets	13	14,246	1,712
Current assets			
Debtors	14	5,619	3,963
Cash at bank and in hand		48,155	104,686
		<u>53,774</u>	<u>108,649</u>
Creditors: amounts falling due within one year	15	<u>6,880</u>	<u>8,724</u>
Net current assets		<u>46,894</u>	<u>99,925</u>
Total assets less current liabilities		<u>61,140</u>	<u>101,637</u>
Net assets		<u>61,140</u>	<u>101,637</u>
Funds of the charity			
Unrestricted funds		50,132	58,403
Restricted funds		11,008	43,234
Total charity funds	17	<u>61,140</u>	<u>101,637</u>

For the period ending 31 March 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the period in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on22/12/22...., and are signed on behalf of the board by:

Alona Rosson

I Rosson (Chair)
Trustee

The notes on pages 8 to 13 form part of these financial statements.

Ahimsa

Company Limited by Guarantee

Notes to the Financial Statements

Period ended 31 March 2022

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Unit 16 Craigie Drive, Plymouth, PL1 3JB, England.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) – Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Going concern

There are no material uncertainties about the charity's ability to continue.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Ahimsa

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Period ended 31 March 2022

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Ahimsa

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Period ended 31 March 2022

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures and fittings	-	25% reducing balance
Equipment	-	10% reducing balance

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Limited by guarantee

The company is limited by guarantee without share capital. In the event of the company being wound up the members would be limited to a liability of £1 each.

Ahimsa

Company Limited by Guarantee

Notes to the Financial Statements (continued)

Period ended 31 March 2022

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Donations						
Client Contributions	9,327	–	9,327	14,293	–	14,293
Cafcass	–	9,878	9,878	–	9,578	9,578
Charitable grants	–	70,000	70,000	–	102,289	102,289
Training events	–	–	–	85	–	85
Public funding	25,000	54,706	79,706	–	17,236	17,236
Government grants	–	–	–	–	31,000	31,000
Donation income	217	–	217	–	–	–
	<u>34,544</u>	<u>134,584</u>	<u>169,128</u>	<u>14,378</u>	<u>160,103</u>	<u>174,481</u>

6. Costs of raising donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Costs of raising donations and legacies - Rent	<u>3,478</u>	<u>13,550</u>	<u>17,028</u>	<u>1,912</u>	<u>21,290</u>	<u>23,202</u>

7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Charitable activities	<u>39,337</u>	<u>153,260</u>	<u>192,597</u>	<u>8,583</u>	<u>95,579</u>	<u>104,162</u>

8. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Total funds 2022 £	Total fund 2021 £
Charitable activities	<u>192,597</u>	<u>192,597</u>	<u>104,162</u>

9. Net (expenditure)/income

Net (expenditure)/income is stated after charging/(crediting):

	2022 £	2021 £
Depreciation of tangible fixed assets	<u>1,313</u>	<u>438</u>

Ahimsa

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Period ended 31 March 2022

10. Independent examination fees

	2022	2021
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	1,200	1,200
Preparation of financial statements	<u>2,100</u>	<u>1,086</u>

11. Staff costs

The average head count of employees during the period was 12 (2021: 9).

No employee received employee benefits of more than £60,000 during the period (2021: Nil).

12. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

No trustee expenses have been incurred.

13. Tangible fixed assets

	Fixtures and fittings £	Equipment £	Total £
Cost			
At 1 April 2021	12,653	19,501	32,154
Additions	<u>1,294</u>	<u>12,553</u>	<u>13,847</u>
At 31 March 2022	<u>13,947</u>	<u>32,054</u>	<u>46,001</u>
Depreciation			
At 1 April 2021	12,056	18,386	30,442
Charge for the period	<u>269</u>	<u>1,044</u>	<u>1,313</u>
At 31 March 2022	<u>12,325</u>	<u>19,430</u>	<u>31,755</u>
Carrying amount			
At 31 March 2022	<u>1,622</u>	<u>12,624</u>	<u>14,246</u>
At 31 March 2021	<u>597</u>	<u>1,115</u>	<u>1,712</u>

14. Debtors

	2022	2021
	£	£
Trade debtors	140	1,540
Prepayments and accrued income	<u>5,479</u>	<u>2,423</u>
	<u>5,619</u>	<u>3,963</u>

Ahimsa

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Period ended 31 March 2022

15. Creditors: amounts falling due within one year

	2022	2021
	£	£
Accruals and deferred income	3,300	8,724
Social security and other taxes	3,580	—
	<u>6,880</u>	<u>8,724</u>

16. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £2,471 (2021: £1,855).

17. Analysis of charitable funds

Unrestricted funds

	At 1 April 2021	Income	Expenditure	At 31 March 2022
	£	£	£	£
Restricted funds	43,234	134,584	(166,810)	11,008
Unrestricted funds	58,403	34,544	(42,815)	50,132
Total funds	<u>101,637</u>	<u>169,128</u>	<u>(209,625)</u>	<u>61,140</u>

	At 1 April 2020	Income	Expenditure	At 31 March 2021
	£	£	£	£
Restricted funds	—	160,103	(116,869)	43,234
Unrestricted funds	54,520	14,378	(10,495)	58,403
Total funds	<u>54,520</u>	<u>174,481</u>	<u>(127,364)</u>	<u>101,637</u>

18. Related party disclosures

There were no related party transactions for the period ended 31 March 2022.

AHIMSA

England & Wales - Charity number 328598

Accounts

REGISTERED COMPANY NUMBER: 02455838 (England and Wales)
REGISTERED CHARITY NUMBER: 328598

**Report of the Trustees and
Financial Statements
for the Year Ended 31 March 2021
for
Ahimsa**

Sheppards Accountants Limited
22 The Square
The Millfields
Plymouth
Devon
PL1 3JX

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for the Year Ended 31 March 2021**

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Ahimsa

Report of the Trustees for the Year Ended 31 March 2021

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Ahimsa

Report of the Trustees for the Year Ended 31 March 2021

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Responding to the pandemic

Reflecting on our previous report at the end of 2020 whilst we were in the throes of the pandemic, we were unable to predict the longevity and impact on the organisation. Whilst it has most certainly been a very difficult 12 months, we are very pleased to report that Ahimsa appears to have come out of this period with even stronger multi-agency relationships, a strong and resilient team, and new projects providing exciting opportunities going into 2022.

Following government guidance on the 28th of March 2020 the decision was made for all staff members to work remotely and all support to be delivered remotely where possible for clients.

The shift to remote working had an impact on a range of issues which needed addressing in the short term. Our initial concern was for the welfare and wellbeing of all perpetrators and families and how to ensure we could continue to support them with minimal disruption. Within a week we were able to provide remote sessions to all our clients via zoom and to work with each on a 1:2:1 basis from the staff member's home. However, we then had further issues including internet access, suitable IT software, mobile phones etc for staff members working remotely. Fortunately, we had already committed to our new central software package Halo, and were working on moving to a paperless office, Covid accelerated this process.

We also needed to put into place additional structures to ensure communication within the team, but also to support individual wellbeing, this included opening clinical supervision to all members of the team on an ad hoc basis, setting up regular team meetings, catch ups and more intensive case management. We also managed to secure access to 1:2:1 coaching sessions for all team members through Lloyds.

Our capacity was also affected as the facilitators were no longer able to work within a group setting, so where we would normally run two groups per week with up to 8 men on a group, we have had to engage with clients on a 1:2:1 setting either remotely or face to face. This has had an impact on capacity increasing the hours needed to see the same number of clients. This continued through to April 2021.

Since March 2020 Ahimsa have seen a surge in self-referrals, as well as referrals through Social Services, as represented in the figures. Whilst we saw the standard Cafcass referrals cease as they were no longer able to process referrals until we can return to face to face working. Despite this our waiting list was dramatically affected and we had to re-assess our priority process, it was agreed that we would prioritise referrals from individuals still in the current abusive relationship and where there were children in the home. Unfortunately, this meant we had some clients who joined the waiting list in February and were only able to be processed in September due to the demand. Fortunately, we were able to access an additional grant from the National Lottery to enable us to flex up our hours to accommodate the increase in referrals for a six-month period from September 2020-February 2021.

Again, following government guidance, the decision was made for the service to return to face to face working on the 7th of September 2020. Through extensive work with the team to complete risk assessments, most of the work returned to face-to-face work with some clients choosing to maintain accessing their support remotely and some workers remaining working from home for 1-2 days per week. We then returned to a fully remote delivery of support at the beginning of January 2021 again following government guidance.

Since April our plans and goals for 2020 have had to be re-prioritised, having to focus on current demand and identifying ways to meet the need, as well as collaborating closely with our partners both locally, across the South West and nationally.

The manager and senior management team have been engaged in regular webinars with Respect, Drive, Plymouth Council and Cafcass as well as the South West Providers Forum - and our work more locally in Plymouth.

Multi-agency partnerships

Our Programme Coordinator has continued to provide supervision to the manager and case managers based in the South Wales Drive pilot, as well as a range of additional services.

Ahimsa continues to attend the fortnightly MARAC meetings in Plymouth as well as the strategic Domestic and Sexual Violence Group led by Plymouth City Council and the Perpetrator strategic group.

Ahimsa

Report of the Trustees for the Year Ended 31 March 2021

The manager also attends the South West providers forum which was developed during lockdown. This is for all domestic abuse agencies across the South West to collaborate and share opportunities etc.

Ahimsa have been a key partner in the Plymouth Home Office bid through the Police and Crime Commissioners Office, in collaboration with a peninsula wide response, including Plymouth, Devon and Cornwall. As a result, funding has been secured for two strands of work to be delivered over a twelve-month period in Plymouth.

" Ahimsa and the Integrated Offender Management Project - we have secured funding for a FTE Ahimsa Behavior Change Facilitator to be based within the IOM team, working on a 1-2-1 basis with clients who are either referred through a multi-agency pathway or via the MARAC - all clients will need to be deemed as high risk to access the project. The victim - survivor is supported by the IDVA through PDAS. The project started in February 2021.

" Starting Point - a collaborative project with Children's Social Care Team in Plymouth, two Family Support Workers within social care seconded onto the project for 2 days a week to deliver 1-2-1 behaviour change work with perpetrators referred internally through social care who are either on Child Protection Plan or Child In Need. The two workers were trained by Ahimsa's Programme Coordinator and receive monthly clinical supervision.

" The Safeguarding Advisor was recruited on a part time basis for twelve months to provide additional management support to both projects.

" Our Programme Coordinator and one of the Programme Facilitators delivered 4 x half day training programme on Zoom during March 2021 to a multi-agency team as part of the two projects, developing knowledge and skill amongst the agencies working frontline with both victims and perpetrators.

We are very excited about the projects as they both provide a range of development within the perpetrator sector. The Social work project provides an opportunity to develop practice, and skill both for the two workers but also across the organization Children's Social Care. Developing frontline skills to raise identification and awareness of abusive behaviour and developing practitioners' skills to engage with the perpetrator, with the intention that referrals into both the IOM pathway and the social care project for specialized Behaviour Change programme 1-2-1 work increase. The IOM project provides a unique opportunity to engage the more chaotic and high-risk perpetrators who have previously not engaged with Ahimsa or have not been prosecuted and therefore are not mandated to attend through Probation.

Short term intervention for individuals from Plymouth Police

Plymouth Police provided Ahimsa with £5,000 to be used for up to 12 referrals for short term intervention (up to 6 weekly sessions) for individuals who were identified as in need of support but who's behavior did not indicate it is entrenched or those individuals where there has been minimal police involvement and claim no previous history of domestic abuse prior to Covid. This was in response to referrals we received during lockdown from individuals who were struggling with their abusive behaviour in their current in the relationship to also be able to respond with a provision of support during a period of increased demand. The 6-week programme is part of the pathway with the intention the individual will progress onto the programme once they have a developed understanding of their abusive behaviour and any immediate risk identified has been reduced, through using tools such as 'Time Out' etc. The funding was for August 2020- February 2021.

Financial update

For the year ending March 2021 we had a total income of £174,481 with an expenditure of £127,364, a net income of £47,117. An increase from the previous financial year with an income of £106,290 and expenditure of £124,131, with a net income of (£17,841).

Cafcass

From April 2020 - March 2021 we have not received any new referrals through Cafcass and therefore only supporting existing Cafcass clients and in receipt of income only for these clients. This led to a drop in income from £43,168 as of year ending March 2020, to £9,578 as of March 2021. We were extremely concerned regards this loss of income, especially as it was not expected that we will be accepting referrals until potentially April 2021, however, £15,000 was provided through Esmee Fairbairn as a response to the pandemic to all its grantees which has aided in the drop-in income.

National Lottery

In August 2020 the National Lottery confirmed their support of £21,000 for a six-month period from September 2020-March 2021. The grant is in response to the financial loss we have seen due to the depleted Cafcass referrals for which we would prior to Covid anticipate receiving between £3000-£4000 per month and to flex up our sessional hours in response to the increase in demand. This has meant we have been able to provide an additional 8 hours support to the partner service and 8 hours support to the perpetrator service per week for a six-month period.

Ahimsa

Report of the Trustees for the Year Ended 31 March 2021

Lloyds

Most recently during Covid Lloyds provided the team access to wellbeing coaches to aid in the transition to working from home for a six-month period. Ahimsa then submitted a grant through the Enable programme for £90,000 over three years. However, it was during this period that the grant was submitted that the pandemic occurred. In response to the pandemic Lloyds closed their programme, but as we had submitted prior to this they honoured the application but could only do so for a one-year period, providing £33,000 for a 12-month period from May 2020-April 2021. We will then need to re-submit depending on the suitability of their new programme in response to Covid.

The Tudor Trust

We received £20,000 in January 2021 as part of a three-year grant, the grant is due to end in January 2022.

Esmee Fairbairn

We received £30,000 in September 2020 as part of a three-year grant, the grant is due to end in September 2022. In addition to the generous support of an additional £15,000 in response to the pandemic and its impact on our finances.

We would like to thank our funders for the continued support over the years. Ahimsa has overcome what is perhaps the largest challenge to date. We have been able to respond to the demands of the pandemic, to flex up our service, recruit and deliver new projects all and support our team, all whilst managing the challenges of the pandemic. Without the support of our funders none of this would have been possible

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

02455838 (England and Wales)

Registered Charity number

328598

Registered office

16 Creykes Court
5 Craigie Drive
Plymouth
Devon
PL1 3JB

Trustees

C R D Bell
D T Biscombe
Ms I Rosson
R Banfield (appointed 1/4/2020)

Company Secretary

Independent Examiner

Ian Sheppard
Sheppards Accountants Limited
22 The Square
The Millfields
Plymouth
Devon
PL1 3JX

Approved by order of the board of trustees on and signed on its behalf by:

Ahimsa

**Report of the Trustees
for the Year Ended 31 March 2021**



MRS. I. ROSSON

.....
Ms I Rosson - Trustee

**Independent Examiner's Report to the Trustees of
Ahimsa**

Independent examiner's report to the trustees of Ahimsa ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2021.

Responsibilities and basis of report

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

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts 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

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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

Ian Sheppard
Sheppards Accountants Limited
22 The Square
The Millfields
Plymouth
Devon
PL1 3JX

Date:

Ahimsa

Statement of Financial Activities for the Year Ended 31 March 2021

	Notes	2021 Unrestricted fund £	2020 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		174,481	106,290
EXPENDITURE ON			
Raising funds		23,202	24,217
Charitable activities			
Charitable activities		104,162	99,914
Total		<u>127,364</u>	<u>124,131</u>
NET INCOME/(EXPENDITURE)		<u>47,117</u>	<u>(17,841)</u>
RECONCILIATION OF FUNDS			
Total funds brought forward		54,520	72,361
TOTAL FUNDS CARRIED FORWARD		<u><u>101,637</u></u>	<u><u>54,520</u></u>

The notes form part of these financial statements

Ahimsa

**Balance Sheet
31 March 2021**

		2021 Unrestricted fund £	2020 Total funds £
FIXED ASSETS	Notes		
Tangible assets	5	1,712	730
CURRENT ASSETS			
Debtors	6	3,963	6,634
Cash at bank and in hand		104,686	55,880
		<hr/>	<hr/>
		108,649	62,514
CREDITORS			
Amounts falling due within one year	7	(8,724)	(8,724)
		<hr/>	<hr/>
NET CURRENT ASSETS		99,925	53,790
		<hr/>	<hr/>
TOTAL ASSETS LESS CURRENT LIABILITIES		101,637	54,520
		<hr/>	<hr/>
NET ASSETS		101,637	54,520
		<hr/>	<hr/>
FUNDS	8		
Unrestricted funds		101,637	54,520
		<hr/>	<hr/>
TOTAL FUNDS		101,637	54,520
		<hr/>	<hr/>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on and were signed on its behalf by:

.....
I Rosson - Trustee

The notes form part of these financial statements

**Notes to the Financial Statements
for the Year Ended 31 March 2021**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets and depreciation

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 25% on reducing balance and at variable rates on reducing balance
Computer equipment	- 10% on reducing balance

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Ahimsa

Notes to the Financial Statements - continued for the Year Ended 31 March 2021

2. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2021	2020
	£	£
Depreciation - owned assets	438	96

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	106,290
EXPENDITURE ON	
Raising funds	24,217
Charitable activities	
Charitable activities	99,914
Total	124,131
NET INCOME/(EXPENDITURE)	(17,841)
RECONCILIATION OF FUNDS	
Total funds brought forward	72,361
TOTAL FUNDS CARRIED FORWARD	54,520

Ahimsa

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2021**

5. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 April 2020	12,653	18,081	30,734
Additions	-	1,420	1,420
	<hr/>	<hr/>	<hr/>
At 31 March 2021	12,653	19,501	32,154
	<hr/>	<hr/>	<hr/>
DEPRECIATION			
At 1 April 2020	11,990	18,014	30,004
Charge for year	66	372	438
	<hr/>	<hr/>	<hr/>
At 31 March 2021	12,056	18,386	30,442
	<hr/>	<hr/>	<hr/>
NET BOOK VALUE			
At 31 March 2021	597	1,115	1,712
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
At 31 March 2020	663	67	730
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Trade debtors	1,540	6,634
Prepayments	2,423	-
	<hr/>	<hr/>
	3,963	6,634
	<hr/> <hr/>	<hr/> <hr/>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Accrued expenses	8,724	8,724
	<hr/> <hr/>	<hr/> <hr/>

8. MOVEMENT IN FUNDS

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	54,520	47,117	101,637
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	54,520	47,117	101,637
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Ahimsa

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2021**

8. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	174,481	(127,364)	47,117
	<u>174,481</u>	<u>(127,364)</u>	<u>47,117</u>
TOTAL FUNDS	<u>174,481</u>	<u>(127,364)</u>	<u>47,117</u>

Comparatives for movement in funds

	At 1.4.19 £	Net movement in funds £	At 31.3.20 £
Unrestricted funds			
General fund	72,361	(17,841)	54,520
	<u>72,361</u>	<u>(17,841)</u>	<u>54,520</u>
TOTAL FUNDS	<u>72,361</u>	<u>(17,841)</u>	<u>54,520</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	106,290	(124,131)	(17,841)
	<u>106,290</u>	<u>(124,131)</u>	<u>(17,841)</u>
TOTAL FUNDS	<u>106,290</u>	<u>(124,131)</u>	<u>(17,841)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.19 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	72,361	29,276	101,637
	<u>72,361</u>	<u>29,276</u>	<u>101,637</u>
TOTAL FUNDS	<u>72,361</u>	<u>29,276</u>	<u>101,637</u>

Ahimsa

Notes to the Financial Statements - continued for the Year Ended 31 March 2021

8. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	280,771	(251,495)	29,276
TOTAL FUNDS	<u>280,771</u>	<u>(251,495)</u>	<u>29,276</u>

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2021.

Ahimsa

Detailed Statement of Financial Activities for the Year Ended 31 March 2021

	2021 £	2020 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Client contributions	14,293	2,410
Cafcass	9,578	43,168
Charitable grants	102,289	60,467
Training events	85	-
Public funding	17,236	245
Government grants	31,000	-
	174,481	106,290
Total incoming resources	174,481	106,290
EXPENDITURE		
Raising donations and legacies		
Rent	23,202	24,217
Charitable activities		
Wages	72,564	63,978
Pensions	1,855	636
Insurance	2,312	2,280
Telephone	3,225	2,267
Postage and stationery	237	545
Advertising	1,175	612
Sundries	2,006	1,501
Travelling and accommodation	-	245
Repairs and renewals	261	-
Sessional staff	11,890	16,328
Subscriptions	665	3,970
Supervision	2,050	3,600
Training	987	291
Accountancy	2,286	2,299
Software	2,211	1,266
Fixtures and fittings	66	74
Computer equipment	372	22
	104,162	99,914
Total resources expended	127,364	124,131
Net income/(expenditure)	47,117	(17,841)

This page does not form part of the statutory financial statements