

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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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
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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'.

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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.

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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.

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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.

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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.

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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.

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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.