

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.

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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.

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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').

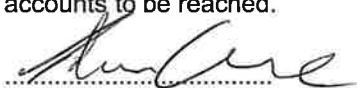
Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act').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

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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.

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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.

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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.

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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> |

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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> |

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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.

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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.

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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.