

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).

## Ahimsa

### 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.'*

## Ahimsa

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

<b>Asset class</b>	<b>Depreciation method and rate</b>
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

	<b>Total 2025 £</b>	<b>Total 2024 £</b>
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:

	<b>2025 £</b>	<b>2024 £</b>
<b>Staff costs during the year were:</b>		
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:

	<b>2025 No</b>	<b>2024 No</b>
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 £
<b>Cost</b>			
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>
<b>Depreciation</b>			
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>
<b>Net book value</b>			
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 £
<b>Unrestricted funds</b>					
General funds	76,705	221,010	(109,200)		188,515
<b>Restricted funds</b>					
Inside Out Programme	-	40,466	(40,466)		-
IOM - High Risk High Harm (MATAC)	-	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>
<b>Total funds</b>	<u>76,705</u>	<u>454,095</u>	<u>(342,285)</u>		<u>188,515</u>
	<b>Balance at 1 April 2023 £</b>	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Transfers £</b>	<b>Balance at 31 March 2024 £</b>
<b>Unrestricted funds</b>					
<b>General</b>					
General funds	80,446	80,780	(84,187)	(334)	76,705
<b>Restricted funds</b>					
Inside Out Programme	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>
<b>Total funds</b>	<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

	<b>Unrestricted funds General £</b>	<b>Total funds at 31 March 2025 £</b>
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>

  

	<b>Unrestricted funds General £</b>	<b>Total funds at 31 March 2024 £</b>
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.