

IMAGO COMMUNITY

England & Wales · Charity number 1108388

Details

Other names	VOLUNTARY ACTION WEST KENT, VOLUNTARY ACTION WITHIN KENT, WEST KENT COUNCIL FOR VOLUNTARY SERVICE
Status	Registered
Legal form	Charitable company
Company number	05354482
Registered	2005-03-02
Register	View on the Charity Commission register

Contact

Address	Imago Community Shaw Wood Hse Lamberhurst Vineyard Furnace Lane Lamberhurst Tunbridge Wells Kent TN3 8LA
Phone	01892530330
Email	hello@imago.community
Website	www.imago.community

Activities

Objects: A) TO PROMOTE ANY CHARITABLE PURPOSES FOR THE BENEFIT OF THE COMMUNITY IN THE LOCAL GOVERNMENT DISTRICT OF KENT AND ITS NEIGHBOURHOOD BUT ALSO ELSEWHERE (HEREINAFTER CALLED THE "AREA OF BENEFIT") AND, IN PARTICULAR, THE ADVANCEMENT OF EDUCATION, THE PROTECTION OF HEALTH AND THE RELIEF OF POVERTY, DISTRESS AND SICKNESS;B) TO PROMOTE, ORGANISE AND FACILITATE CO-OPERATION AND PARTNERSHIP WORKING BETWEEN THIRD SECTOR, STATUTORY AND OTHER RELEVANT BODIES IN THE ACHIEVEMENT OF THE ABOVE PURPOSES WITHIN THE AREA OF BENEFIT.

Activities: To promote any charitable purposes for the benefit of the community in the local government district of Kent and its neighbourhood but also elsewhere, and in particular the advancement of education, the protection of health and the relief of poverty, distress and sickness.To promote, organise and facilitate co-operation and partnership working between sectors and relevant bodies.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body, Other Charitable Activities
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, Disability, The Prevention Or Relief Of Poverty, Economic/community Development/employment, Other Charitable Purposes
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies

Geography

- **Area of benefit:** THE LOCAL GOVERNMENT DISTRICT OF KENT AND ITS NEIGHBOURHOOD BUT ALSO ELSEWHERE
- Bexley
- East Sussex
- Havering
- Kent
- Medway
- Southwark

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£5,363,702	£5,354,878	£1,989,220	116
2024-03-31	£5,918,981	£5,912,717	£2,292,297	167
2023-03-31	£6,170,184	£5,741,578	£2,288,093	167
2022-03-31	£4,479,667	£4,703,291	£1,673,338	150
2021-03-31	£4,191,682	£4,153,784	£1,428,905	141

Trustees

Name	Role	Appointed
PAUL WOODHOUSE	Chair	
Andy Barrow		2014-09-25
Chris Hare		2023-01-03
DANIELLE SWANSON		
EDWARD WEEKS		
ELIZABETH ROGULA		2013-04-19
JOHN ANDREW CHEESMAN		2013-04-19
Laura Ellis		2014-07-04

IMAGO COMMUNITY

England & Wales - Charity number 1108388

Accounts

Registered number: 05354482
Charity number: 1108388

Imago Community
(A Company Limited by Guarantee)

Trustees' Report and Financial Statements

For the Year Ended 31 March 2025

Imago Community
(A Company Limited by Guarantee)

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Imago Community
(A Company Limited by Guarantee)

Reference and Administrative Details of the Charity, its Trustees and Advisers
For the Year Ended 31 March 2025

Trustees Mr P.R.Woodhouse, Chairman
Mr E.Weeks
Mrs D.Swanson
Mrs L.Ellis
Mr J.Cheesman
Miss E.Rogula
Mr C Hare
Mr A.Barrow

Company registered number 05354482

Charity registered number 1108388

Registered office John Spare House
17-19 Monson Road
Tunbridge Wells
Kent
TN1 1LS

Company secretary Mrs C.Shaw

Chief executive officer Mrs C.Shaw

Independent auditor R E Jones & Co
132 Burnt Ash Road
London
SE12 8PU

Bankers CAF Bank
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4JQ

Solicitors Cripps
22 Mount Ephraim
Tunbridge Wells
Kent
TN4 8AS

Imago Community
(A Company Limited by Guarantee)

Trustees' Report
For the Year Ended 31 March 2025

The Trustees present their annual report for Imago, together with the audited financial statements of Imago Community and Enterprise Solutions Kent (CIC) for the year 1 April 2024 to 31 March 2025.

Since the company qualifies as small under section 383, the strategic report required of medium and large companies under The Companies Act 2006 (Strategic Report and Director's Report) Regulations 2013 is not required.

Objectives and Activities

The principal objective of the Company is to promote charitable purposes for the benefit of the community in the local government districts of Kent, East Sussex, Medway, London and elsewhere.

In particular:

- the advancement of education, the protection of health, the relief of poverty, distress and sickness, the promotion, organisation and facilitation of cooperation and partnership working between third sector, statutory and other relevant bodies in the achievement of these purposes within the area of benefit.
- Imago Community
 - i) delivers a range of services to individuals, voluntary and community organisations, and private and public sector agencies
 - ii) embraces a model of co-production; working with clients, funders and partners to empower the most vulnerable and disadvantaged.
 - iii) adopts a professional approach; creating a culture of enablement that involves, innovates and achieves.
 - iv) aspires to a society where every individual is happy, healthy and fulfilled.

The Trustees consider the aims, objectives and activities each year, as well as reviewing those activities that are planned, and the outcomes of the work in the previous year. It helps the Trustees ensure that the aims, objectives and activities remain based on the organisation's stated purpose.

The Trustees confirm that they have referred to, and given due consideration to, the guidance contained in the Charity Commission's 'Public Benefit: running a charity – PB2' alongside other Charity Commission guidance, when reviewing the Organisation's aims and objectives and in planning future activities.

Achievements and performance

a. Key financial performance indicators

As a Charity with a variety of projects, we have ongoing measures to ensure the costs of each project are allocated to their own cost centre. All expenses are broken down to the individual projects and checks are made to ensure this is completed correctly.

The processes of weekly monitoring of cashflow, aged debtors and aged creditors ensure we are working to budget. Expenses are checked against pool car usage to ensure efficiency. Our reserves policy and budget position are reviewed quarterly at board meetings.

The income for Imago Community for the year was £5,363,702, and expenditure was £5,354,878 resulting in a net operating surplus of £8,824. After the gain on the revaluation of the investment of £4,555, the organisation made an overall surplus of £13,379.

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At year end, £1,748,210 is held in unrestricted funds, of which the Trustees have designated £1,508,028 as follows:

£ 1,363,028 – Buildings
£ 30,000 - Fundraising and PR costs
£ 50,000 - Development and pilot projects
£ 15,000 - Marketing
£ 50,000 - Building repairs
£1,508,028

- £240,182 represents the free general reserves of the company.
- A balance of £557,446 is held in restricted funds.
- Depreciation has not been charged on the land and buildings this financial year.

b. Review of activities

During this year, we have been awarded the renewal of our East Sussex Young Carers contract for three+ years, a new contract for Unpaid Carers was awarded by the City of London for three+ years and our Dual Navigation contract and Kent Young Carers from KCC were extended for another year, while their tenders were being written.

The Trustees would like to express their gratitude to the local authorities and Councils that continue to support the organisation with their grants and contracts.

The Trustees have considered how Imago activities deliver Public Benefit. The charitable activities we have undertaken during the year to deliver this include the following:

Working with children and young people to help them make a positive contribution in their lives, homes and communities.

Short Breaks offers a programme of activities to children and young people with disabilities, comprised of Saturday clubs, Holiday clubs and Family days. The programme encourages participants to develop independence and confidence by enabling them to access mainstream activities alongside their peers; and offers much needed respite to families. 474 young people were supported, with 662 activities from our Short Breaks service.

- *"Thank you for a brilliant day, these days mean so much to us as a family. The support provided allows us quality time while providing a safe environment for my son. This allows my other child the opportunity to be carefree for the day. The staff are friendly and ready to take part in activities and make us feel comfortable. I look forward to future events with Imago."*

CHWB (Children's Health and Wellbeing) responds to the low level mental health needs of children and young people in schools across Kent, using a social prescribing based model.

- Assemblies, Wellbeing workshops and peer support sessions delivered to over 40 schools
- 1-2-1 support for 48 young people and their families

Social Prescribing for Young People in East Sussex working with schools to identify young people who need help regulating their emotions and behaviour in lessons. Trained Social Prescribers provide one-to-one support and activities that would benefit the family to create a positive environment.

- 75 Families supported
- 92% of families reported improved family wellbeing
- 78% improved school attendance
- *"His confidence changed from when I dropped him off to when I picked him up. Like just a different child. And that's just in four hours"*
- *"My child has been able to learn new skills, he has engaged in learning which he was reluctant to do before now. It has enabled him to socialise with other children which he has missed so much, and he has felt comfortable in an environment which has allowed him to open himself up to learning, something which he has been reluctant to do before."*

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Over 25 years empowering Young Carers (YC's) to increase their wellbeing and minimise the negative impact of their caring role.

Imago Young Carers support young people aged 5-24 who have a caring responsibility for an adult or sibling;

helping prevent inappropriate caring, minimising the negative impact of their caring role and developing resilience and well-being. All YC's receive an assessment which enables the team to offer appropriate targeted short-term interventions in line with an agreed support plan; this ensures the YC has a voice and is encouraged to reach their full potential into adulthood with equal opportunity for employment and education.

Young Carers Festival at Bowles

Young Carers had the opportunity to attend Bowles Nr. Eridge, Kent. This was a great opportunity for Young Carers who wouldn't usually get the chance to have time out to be a child and have fun with friends. Young Carers made friendships while undertaking activities that challenged them, taking many outside their comfort zones, including Leap of Faith, rock climbing, bush craft, high ropes, and low ropes.

Imago currently supports YC's in Kent, East Sussex and the London Boroughs of Southwark, Havering, Greenwich and Bexley.

Imago also administers the free Kent Travel Saver Pass for YC's.

- 10,611 Young Carers supported in Kent. 2,381 in East Sussex and London.
- 78 young carers attended Bowles.
- 97% of Young People reported positive improvement from our support.
- *"I struggles with confidence, but over the last year she has come out of her shell. When she arrived at Bowles and walked to the volunteers and other children (she didn't know anyone) she really shocked me, off she went with big smile and bundles of confidence and she came out even better. Thank you for putting on a wonderful day for them, the first thing she said that all the children were really nice and that makes huge difference"*
- *"It was really good and all the children and adults where really nice, my favourite thing to do on the day was Paddle-boarding because we played really fun games, I struggled a bit on the kayaking. The day made me very happy and I really enjoyed the activities and made a lot of new friends. Our team leader Tina was very funny and helped me. I can't wait to do the next one"*
- *"I thank you for your support, knowing my children are in a good place is all that matters to me."*

Young Carers Workforce Development offers free and flexible training to schools, agencies and other professionals across Kent, supporting the identification and support of YC's within their line of work. Awareness-raising is crucial to identifying and engaging with *hidden* or *hard-to-reach* Young Carers. It involves developing a better understanding of "What do we mean by a Young Carer?", as well as advising of legislative changes and statutory obligations in the support of YC's across all services.

- 961 individual practitioners attended Young Carers awareness training.

Working with vulnerable and disadvantaged adults to support independence through choice and provision.

CAMEO+ (Come and Meet Each Other) is a facilitated group supporting people aged 50 or over, who live in East Kent and are experiencing social isolation or loneliness due to changing life circumstances. Activities are inclusive and informal, and consider healthy living, caring for the planet and self-care. 380 clients accessed this support.

- *"Another lovely morning. You and Caroline have saved my life. Thank you"*

Telephone Befriending is a service which was carried on from COVID and has 187 clients. Clients are telephoned weekly for a chat of around 30 minutes to catch up and offer information, advice and guidance.

- *"Having someone to talk to has really helped me feel less lonely. Thank you so much."*

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Wellbeing Matters Community Dual Navigation Service provides person-centred support for adults over 55, those over 18 with complex needs and Adult Carers. The Navigators work with individuals carrying out holistic assessments and Statutory Carers assessments, working with them to identify what will make the greatest difference in improving their health and wellbeing. The Service addresses the wider determinants of health offering information and guidance, and 1:1 emotional and practical support; encouraging and supporting individuals in reaching their personal goals, and helping people to access a range of community, health, and social care options.

Across Dartford, Gravesham, Swanley and Swale:

- 6,416 clients and carers supported
- £££ thousands claimed for backdated benefit payments
- *"Thank you very much, I wouldn't have been able to do any of this. It really worried me and now it's a worry off my mind".*
- *"Thank you so much, you've really helped us, you thought of so much more than we even realised was out there".*

Hospital Navigators Darent Valley Hospital (DVH), DGS Community Hospitals and Medway Maritime (MFT) working as part of the integrated discharge teams for intermediate and secondary care, supporting avoidable admissions, and timely patient discharge. Hospital Navigators work with patients and their families to ensure community support and services are in place to enable the patient to return home.

- 35 early discharges and over 235 avoided hospital admissions/readmissions - a saving of approximately £280k in hospital time.
- *"I very much appreciate everything that you've bought me, it's gone way beyond anything that I was expecting & I'm very happy indeed!!"*
- *"Friendly, great service and patient staff"*

Medway Wellbeing Navigators are aligned to the Primary Care Networks across Medway, working with GP surgeries, multi-disciplinary teams, and the community to support adults over the age of 18. Wellbeing Navigators offer 1:1 support, offering a range of services including: benefits checks; completing applications to DWP; Government and charitable grants; food; fuel voucher application; addressing housing issues; and accessing local community activities and support services.

- 4,731 clients accessing our services
- 98% improvement in levels of well-being
- *"Imago have helped so much, thank you"*
- *"Brilliant caring service, settled my nerves and I felt listened to"*

Unpaid Carers services in Lewisham and the City of London working with individuals carrying out holistic assessments and Statutory Carers assessments, helping them to identify what will make the greatest difference in improving their health and wellbeing. Adminstrating the distribution of Carers one-off payments and assisting with providing emotional and practical support, along with information and guidance to help ease the stress Carers can experience. We also support Young Adult Carers and help as they transition into the adult world of caring.

- 1,586 clients supported.
- *"Thank you. I feel more optimistic now after your help. I did struggle with all the forms that you have now helped me with. I'd be lost without your support."*
- *"I just wanted to write to say a huge thank you for the referral you made for me. All problems solved within 24 hours".*

Social Prescribing links patients in primary and secondary care with sources of support within their local community. It provides GPs and clinicians with a non-medical referral option - a system of support that operates alongside existing treatments, providing a holistic approach in improving the health and wellbeing of patients, encouraging self-management, and reducing the level of inappropriate GP appointments. The specialist social prescribing roles enable focused support for adults and CYP with mental health issues, and other identified specialist cohorts of patients.

- Ongoing support to 1,424 clients through PCN's (Primary Care Networks).
- *"My world has gotten a little wider now, thank you for your support"*
- *"I am so thankful for the SP service support, if not for them, I would not have known or been introduced to all the amazing support services out there. Everyone has helped immensely through this difficult time"*
- *"I just wanted to say thank you for all your support and for checking in with me. I felt like I had a safety net when you were supporting me".*

Volunteering support facilitates social action and helps to create stronger, more cohesive communities.

Imago Volunteering actively promotes volunteering across West Kent; attending public events, providing a signposting service for individuals, and publishing a digital newsletter. In addition, we promote best practice advice to local volunteer-involving organisations and facilitate the West Kent Volunteer Coordinators' network. We also have our own team of volunteers working across our projects and in our Head Office. We currently have 80 volunteers.

- 218 individuals were supported in the 2024-25 period
- *"I've made mistakes in my past that I'm not proud of, and I'm trying to move forward with my life. Volunteering helps me do that"*

Dial 2 Drive is an affordable volunteer-led community transport scheme for people unable to access public transport due to older age, illness, mental health or disability. The service regularly provides drives to medical appointments, shopping trips and social activities.

- 6,270 journeys completed by our volunteer drivers
- 807 Clients supported
- *"Thank you for your amazing service. Because of you, I was able to keep V in his home as long as possible"*
- *"All the staff are extremely pleasant, helpful, and efficient, and go to a lot of trouble arranging drives at short notice. I have nothing but praise for them!"*
- *"You have been very accommodating and helpful and we always appreciate your phone calls to update us on the drive for each week"*

Community services help local voluntary and community organisations to deliver appropriate, effective and sustainable services.

Community Development support is provided through social media, e-bulletins and one-to-one advice. Relevant and timely information is provided on a wide range of issues, such as fundraising, governance, change management, quality, policy, merger and collaboration. Imago champions the Voice of the Sector across Kent.

Imago Retail operates a charity shop in Tunbridge Wells, raising funds to enhance the projects we deliver and to provide wider support across the community. As well as selling items to support our services, towels are collected for animal rescue centres, coats and blankets for homeless support and underwear for Smalls for All. The shop also provides supported volunteering placements enabling vulnerable adults and young people to develop their confidence and skills in a retail environment.

Youth and Adult Voice ensures that young people and adults play a central role in addressing matters that affect them and in influencing policy and services. Imago supports various groups, including a Young Carers Forum, an Imago Young People's Shadow Board and an Adults Shadow Board. These are supported by our Trustees who attend and listen to any issues raised, to help them make informed choices.

Adopting a social business model throughout its activities, and offering professional and business advice to others

Training Services offer professional support to voluntary and community organisations, statutory authorities and social enterprises. Imago provides a suite of 32 accredited training programmes and offers bespoke in-house training courses, including specialist outcomes workshops and safeguarding training.

- 3,283 dedicated training hours completed across the organisation
- *"Gave me the confidence to start the conversation around suicide, listen and signpost to necessary support groups"*
- *"It was really appreciated how much feedback was taken into account, and that the instructor genuinely cared about the opinions of staff and their welfare and jobs"*
- *"Some harrowing content but was dealt with / delivered sensitively"*

Consultancy Services offer a bespoke service to the Sector. Assignments have included board development, organisational mergers, change management, quality systems and general management support.

Apprenticeship opportunities for young unemployed people are available through Imago, and we are committed to creating meaningful and challenging roles across our projects. Apprenticeships are an ideal introduction to the work of the Voluntary and Community sector for a range of unemployed young people and are a springboard into future employment.

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the organisation has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

a. Reserves policy

The Trustees have set a Reserves Policy which requires that the organisation's core activity could continue for three to six months during a period of unforeseen difficulty. The calculation of the required level of reserves is an integral part of Imago's planning, budgeting and forecasting. Imago's project staff would be subject to TUPE laws and would not be part of this calculation.

The free General Reserves of the Organisation at the year-end were £240,182, which is on target for this policy.

Before designated sums, the unrestricted reserves were £385,182 after allocation of the Buildings. We have used this opportunity to invest in the future of the organisation by designating further sums. We have purchased a new, more suitable building and are currently renovating it to provide a new Head Office. The Development and Pilot Project designation will enable us to continue looking for ways to diversify our income streams and the designation for Fundraising and Public Relations will increase our profile and public and funders' awareness of our services. We have also designated a small amount for building repairs.

c. Investment policy and performance

The organisation has considered the most appropriate policy for investing funds and has found that specialised unit trusts, designed for the Charity Sector, meet its requirements to generate both income and potential capital growth.

Structure, governance and management

a. Constitution

The organisation is a charitable company limited by guarantee and is governed by its Memorandum and Articles of Association dated 14th December 2004. It is registered as a charity with the Charity Commission under number 1108388. Imago Community originally became a charity in 1965.

b. Method of appointment or election of Trustees

The management of the organisation is the responsibility of the Trustees who are elected and co-opted under the terms of the Articles of Association along with guidelines from the Trustee recruitment toolkit provided by the NCVO (National Council for Voluntary Organisations) of which the organisation is a member.

c. Induction and training of new Trustees

New Trustees receive a Trustee induction pack which clearly lays out rules, regulations and expectations. The new Trustee will shadow Heads of Service to enable them to learn about the organisation's projects and its services.

d. Pay policy for senior staff

The market rate is applied, benchmarking against the ACEVO yearly pay survey.

e. Organisational structure and decision making

The Board of Trustees consists of nine members and meets five times a year.

f. Risk management

The Trustees have in place a risk register which is reviewed quarterly and updated annually. These risks cover all aspects of the operations of the organisation, including, but not limited to:

Financial controls and compliance; Insurance; Compliance with data protection, Company law, Charities Commission, and Health and Safety legislation; Uncertainty of local authority grants; Non-delivery/completion of projects; Safeguarding; Disaster management; Quality systems; and Governance.

A red/amber/green system is used, and the risks are reviewed at every Board Meeting. The Company's register is available for inspection. No red risks were identified for this financial year.

Plans for future periods

The organisation intends that by continuing to develop services, this will provide a resilient future. Although a large part of the organisation's income is local authority contract based, Imago is confident it will secure funding to continue its current services and develop new ones. The organisation strives to preserve its core function of Social Action, which enables us to provide support for many external organisations and to support our key direct delivery projects, many of which depend on volunteer recruitment and training.

Trustees' responsibilities statement

The Trustees (who are also Directors of Imago Community for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently,
- observe the methods and principles in the Charities SORP,
- make judgments and accounting estimates that are reasonable and prudent,
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charitable company will continue in operation.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions. They must disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Disclosure of information to auditor

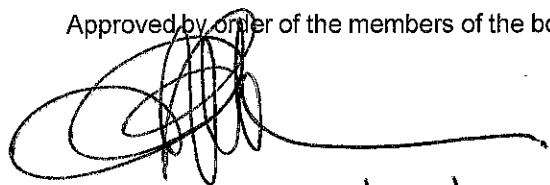
Each of the persons who are Trustees at the time when this Trustees' report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the charitable company's auditor is unaware, and
- that the 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 auditor is aware of that information.

Auditor

The auditor, R E Jones & Co. has indicated his willingness to continue in office. The designated Trustees will propose a motion reappointing the auditor at a meeting of the Trustees.

Approved by order of the members of the board of Trustees and signed on their behalf by:



Mr P R Woodhouse
Chairman
Date: 11/12/2025

Independent Auditor's Report to the Members of Imago Community

Opinion

We have audited the financial statements of Imago Community (the 'parent charitable company') and its subsidiaries (the 'group') for the year ended 31 March 2025 which comprise the Consolidated Statement of Financial Activities, the Consolidated Balance Sheet, the Charity Balance Sheet, the Consolidated Statement of Cash Flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the Group's and of the parent charitable company's affairs as at 31 March 2025 and of the Group's incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006 and the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Group in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going-concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Group's or the parent charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Independent Auditor's Report to the Members of Imago Community (continued)

Other information

The other information comprises the information included in the Annual Report other than the financial statements and our Auditor's Report thereon. The Trustees are responsible for the other information contained within the Annual Report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements.
- the Trustees' Report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report.

We have nothing to report in respect of the following matters in relation to which Companies Act 2006 requires us to report to you if, in our opinion:

- the parent charitable company has not kept adequate and sufficient accounting records, or returns adequate for our audit have not been received from branches not visited by us; or
- the parent charitable company financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Trustees' Report and from the requirement to prepare a Strategic Report.

Responsibilities of trustees

As explained more fully in the Trustees' Responsibilities Statement, the Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the Group's and the parent charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the Group or the parent charitable company or to cease operations, or have no realistic alternative but to do so.

Independent Auditor's Report to the Members of Imago Community (continued)

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditor's Report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Capability of the audit in detecting irregularities, including fraud

Based on our understanding of the charity and the sector as a whole, and through discussion with the Trustees and other management (as required by auditing standards), we identified that the principal risks of non-compliance with laws and regulations related to safeguarding, health and safety, fundraising practices and employment law. We considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Charities SORP (FRS 102) Second Edition (released October 2019), the Companies Act 2006, taxation and pension legislation. We communicated identified laws and regulations throughout our team and remained alert to any indications of non-compliance throughout the audit. We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls), and determined that the principal risks were related to incorrect recognition of contracted income, posting inappropriate journal entries and management bias in accounting estimates and judgemental areas of the financial statements. Audit procedures performed by the engagement team included:

- Discussions with management and assessment of known or suspected instances of non-compliance with laws and regulations (including health and safety) and fraud; and
- Assessment of identified fraud risk factors; and
- Review of expenditure to confirm no evidence of personal benefit; and
- Identifying and assessing the design effectiveness of controls that management has in place to prevent and detect fraud; and
- Performing analytical procedures to identify any unusual or unexpected relationships, including related party transactions, that may indicate risks of material misstatement due to fraud; and
- Confirmation of related parties with management, and review of transactions throughout the period to identify any previously undisclosed transactions with related parties outside the normal course of business; and
- Reading minutes of meetings of those charged with governance; and
- Review of significant and unusual transactions and evaluation of the underlying financial rationale supporting the transactions; and
- Identifying and testing journal entries, in particular any manual entries made at the year-end for financial statement preparation.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

Imago Community
(A Company Limited by Guarantee)

Independent Auditor's Report to the Members of Imago Community (continued)

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion of the effectiveness of the charitable company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Trustees.
- Conclude on the appropriateness of the Trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in my Auditor's Report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of my Auditor's Report. However, future events or conditions may cause the charitable company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the Group audit. We remain solely responsible for our audit opinion.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006, and to the charitable company's trustees, as a body, Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an Auditor's Report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members, as a body, for our audit work, for this report, or for the opinions we have formed.

Stephen Jones FCA FCCA (Senior Statutory Auditor)

for and on behalf of
R E Jones & Co.

Chartered Accountants
Statutory Auditor

132 Burnt Ash Road

London SE12 8PU

Date:

Imago Community
(A Company Limited by Guarantee)

Consolidated Statement of financial activities (incorporating income and expenditure account)
For the Year Ended 31 March 2025

	Note	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
Income from:					
Donations and legacies	3	10,599	83,269	93,868	9,985
Charitable activities	4	145,041	5,002,784	5,147,825	5,725,967
Other trading activities	6	54,460	277	54,737	106,822
Investments	7	51,374	-	51,374	56,352
Other income	8	11,414	4,484	15,898	19,855
Total income		272,888	5,090,814	5,363,702	5,918,981
Expenditure on:					
Raising funds	9	644	2	646	1,334
Other trading expenses	9	394,660	-	394,660	398,436
Charitable activities	10	294,077	4,665,495	4,959,572	5,513,947
Total expenditure		689,381	4,665,497	5,354,878	5,912,717
Net income before net losses on investments					
		(416,493)	425,317	8,824	6,264
Net (losses)/gains on investments		4,555	-	4,555	(2,060)
		(411,938)	425,317	13,379	4,204
Net income					
Transfers between funds	18	494,513	(494,513)	-	-
Net movement in funds		82,575	(69,196)	13,379	4,204
Reconciliation of funds:					
Total funds brought forward		1,665,635	626,662	2,292,297	2,288,093
Net movement in funds		82,575	(69,196)	13,379	4,204
Total funds carried forward		1,748,210	557,466	2,305,676	2,292,297

Imago Community
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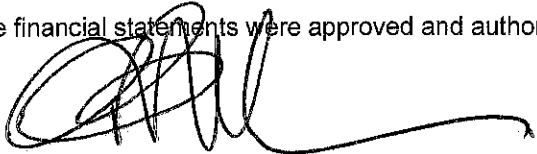
Consolidated Balance sheet as at 31 March 2025

	Note	2025		2024	
		£	£	£	£
Fixed assets					
Tangible assets	13		1,357,590		1,363,027
Investments	14		111,162		106,607
			<u>1,468,752</u>		<u>1,469,634</u>
Current assets					
Debtors	15	383,268		205,212	
Cash at bank and in hand		1,328,920		1,616,171	
		<u>1,712,188</u>		<u>1,821,383</u>	
Creditors : amounting falling due within one year	16	(778,344)		(894,782)	
Net current assets			<u>933,844</u>		<u>926,601</u>
Total assets less current liabilities			<u>2,402,596</u>		<u>2,396,235</u>
Creditors : amounts falling due after more than one year	17		(96,920)		(103,938)
Total net assets			<u>2,305,676</u>		<u>2,292,297</u>
Charity funds					
Restricted funds	18		557,466		626,662
Unrestricted funds					
Designated funds	18	1,508,028		1,508,028	
General funds	18	240,182		157,607	
		<u></u>		<u></u>	
Total unrestricted funds	18		<u>1,748,210</u>		<u>1,665,635</u>
Total funds			<u>2,305,676</u>		<u>2,292,297</u>

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

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

The financial statements were approved and authorized for issue by the Trustees and signed on their behalf by:


Mr P R Woodhouse
Chairman
Date: 11/12/2025

Imago Community**(A Company Limited by Guarantee)**

The notes on pages 19 to 36 form part of these financial statements.

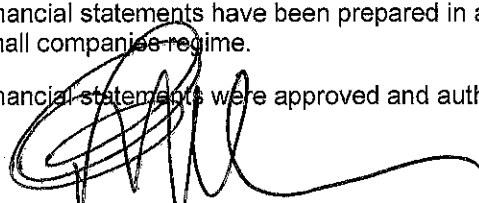
Charity Balance Sheet as at 31 March 2025

	Note	2025		2024	
		£	£	£	£
Fixed assets					
Tangible assets	13		1,357,590		1,363,027
Investments	14		111,162		106,607
			1,468,752		1,469,634
Current assets					
Debtors	15	383,268		205,212	
Cash at bank and in hand		1,242,807		1,530,170	
		1,626,075		1,735,382	
Creditors: amounts falling due within one year	16	(1,008,687)		(1,206,642)	
Net current assets			617,388		528,740
Total assets less current liabilities			2,086,140		1,998,374
Creditors: amounts falling due after more than one year	17		(96,920)		(103,938)
Total net assets			1,989,220		1,894,436
Charity funds					
Restricted funds	18		159,608		228,801
Unrestricted funds					
Designated funds	18	1,508,028		1,508,028	
General funds	18	321,584		157,607	
Total unrestricted funds			1,829,612		1,665,635
Total funds			1,989,220		1,894,436

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

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

The financial statements were approved and authorized for issue by the Trustees and signed on their behalf by:



Mr P R Woodhouse

Chairman

Date:

11/12/2025

The notes on pages 19 to 36 form part of these financial statements.

Imago Community
(A Company Limited by Guarantee)

Consolidated Statement of Cash Flows
For the Year Ended 31 March 2025

	Note	2025 £	2024 £
Cash flows from operating activities			
Net cash used in operating activities	21	(331,607)	112,436
Cash flows from investing activities			
Dividends, interests and rents from investments		51,374	56,352
Purchase of tangible fixed assets		-	(500,000)
Net cash (used in)/provided by investing activities		51,374	(443,648)
Cash flows from financial activities			
Repayments of borrowing		(7,018)	(6,293)
Change in cash and cash equivalents in the year		(287,251)	(337,505)
Cash and cash equivalents at the beginning of the year		1,616,171	1,953,676
Cash and cash equivalents at the end of the year	22	1,328,920	1,616,171

The notes on pages 19 to 36 form part of these financial statements.

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

1. General information

Imago Community is a registered charity in England. The charity's registered address is John Spare House, 17-19 Monson Road, Tunbridge Wells, Kent, TN1 1LS.

Imago Community is also a registered company limited by guarantee. The members of the company are the Trustees named on page 1. In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per member of the company.

2. Accounting policies

2.1 Basis of preparation of financial statements

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 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Imago Community 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.

The Consolidated Statement of Financial Activities (SOFA) and Consolidated Balance Sheet consolidate the financial statements of the Group and its subsidiary undertaking. The results of the subsidiary are consolidated on a line by line basis.

The Group has taken advantage of the exemption allowed under section 408 of the Companies Act 2006 and has not presented its own Statement of financial activities in these financial statements.

2.2 Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

2.3 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Consolidated Statement of Financial Activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance Sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to the projects. Gifts donated for resale are included as income when they are sold.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

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

2. Accounting policies (continued)

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the Group to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Group's objectives, as well as any associated support costs.

2.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Group; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.6 Tangible fixed assets and depreciation

Tangible fixed assets costing more than £5,000 are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following bases:

Freehold property	- 0 - 2% straight line
Motor vehicles	- 33% straight line
Computer equipment	- 33% straight line
Other fixed assets	- 10% straight line

2.7 Investments

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance Sheet date, unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Gains/(Losses) on investments' in the Consolidated Statement of Financial Activities.

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

2. Accounting policies (continued)

2.8 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.9 Stock

Stock does not include goods donated for sale as it is impractical to measure reliably the fair value of these donated items.

2.10 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.11 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Consolidated Statement of Financial Activities as a finance cost.

2.12 Financial instruments

The Group only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.13 Operating leases

Rentals paid under operating leases are charged to the Consolidated Statement of Financial Activities on a straight line basis over the lease term.

2.14 Pensions

The Group operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Group to the fund in respect of the year.

**Notes to the Financial Statements
For the Year Ended 31 March 2025**

2. Accounting policies (continued)

2.15 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Group and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Group for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

3. Income from donations and legacies

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £
Donations	10,599	83,269	93,868
	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £
Donations	-	9,985	9,985

4. Income from charitable activities

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £
Grants receivable	55,600	5,005,784	5,061,384
Non-contracted activities – Project income	-	-	-
Training course fees	18,860	-	18,860
Volunteers' driving income	70,581		70,581
	145,041	5,005,784	5,150,825

Imago Community
(A Company Limited by Guarantee)

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

4. Income from charitable activities (continued)

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £
Grants receivable	82,711	5,571,327	5,654,038
Non-contracted activities – Project income	-	-	-
Training course fees	7,320	-	7,320
Volunteers' driving income	64,609	-	64,609
	154,640	5,571,327	5,725,967

5. Grants receivable

	2025 £	2024 £
Kent County Council	2,838,016	2,952,101
Barnardo's	-	19,075
City of London Carers	37,803	-
Sevenoaks District Council	2,500	3,750
Kent Community Foundation	36,949	-
The Ivy and Jane Charitable Trust	12,567	22,594
Havering District Council	64,790	53,934
Bexley Borough Council	113,772	145,366
Tonbridge and Malling Borough Council	4,500	3,600
Medway Council	597,113	495,064
NHS Clinical Commissioning Groups	426,366	1,182,507
East Sussex County Council	177,927	216,730
Southwark Borough Council	106,744	105,654
National Lottery	7,057	-
Department of Health	80,124	75,991
Greenwich Council	20,867	20,867
Other	84,594	75,035
Lewisham Council	311,815	204,552
Centre for Sustainable Energy	134,880	77,218
	5,058,384	5,654,038

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

6. Income from other trading activities

Income from fundraising events

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £
Income from selling donated goods	51,187	141	51,328
Gift Aid	3,273	136	3,409
	54,460	277	54,737
	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £
Events income	5,874	47,242	53,116
Income from selling donated goods	51,320	-	51,320
Gift Aid	2,243	143	2,386
	59,437	47,385	106,822

7. Investment income

	Unrestricted Funds 2025 £	Total Funds 2025 £
Investment income	6,626	6,626
Interest received	44,748	44,748
	51,374	51,374

Imago Community
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Notes to the Financial Statements
For the Year Ended 31 March 2025

7. Investment income (continued)

	Unrestricted Funds 2024 £	Total Funds 2024 £
Investment income	6,296	6,296
Interest received	50,056	50,056
	56,352	56,352

8. Other incoming resources

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £
Membership fees	10,172	-	10,172
Sundry income	1,242	4,484	5,726
	11,414	4,484	15,898

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £
Membership fees	9,241	20	9,441
Sundry income	10,397	17	10,414
	19,818	37	19,855

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

9. Expenditure on raising funds

Costs of raising voluntary income

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £
Costs of goods sold		-	-
Fundraising	644	2	646
	<u>644</u>	<u>2</u>	<u>646</u>

	Unrestricted Funds 2024 £	Total Funds 2024 £
Costs of goods sold	1,231	1,231
Fundraising	103	103
	<u>1,334</u>	<u>1,334</u>

Other trading expenses

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £
Administration expenses	67,493	-	67,493
Administration staff costs	327,167	-	327,167
	<u>394,660</u>	<u>-</u>	<u>394,660</u>

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

9. Expenditure on raising funds (continued)

Other trading expenses (continued)

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £
Administration expenses	-	60,140	60,140
Administration staff costs	42,436	294,860	337,296
	<u>42,436</u>	<u>355,000</u>	<u>397,436</u>

10. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £
Charitable activity expenditure	<u>294,077</u>	<u>4,665,495</u>	<u>4,959,572</u>
	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £
Charitable activity expenditure	<u>242,578</u>	<u>5,271,369</u>	<u>5,513,947</u>

Imago Community
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Notes to the Financial Statement
For the Year Ended 31 March 2025

Charitable activity expenditure

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
Auditors' remuneration	9,500	-	9,500	10,300
Volunteers' expenses	46,391	622	47,013	41,102
Project costs	9,067	1,009,455	1,018,522	698,450
Meeting and training course expenses	27,320	23,270	50,590	38,450
Postage, printing, stationery and publicity	5,151	10,460	15,611	21,432
Telephone	20,451	17,441	37,892	62,445
Information technology costs	12,505	9,393	21,898	59,829
Membership fees and subscriptions	6,212	5,500	11,712	2,479
Support costs chargeable/(recoverable)	-	-	-	(10,941)
Sundries, books and cleaning expenses	9,926	318	10,244	13,800
Rates and water	10,333	425	10,758	1,774
Light and heat	16,489	3,873	20,362	21,546
Insurance	12,581	3,762	16,343	23,718
Repairs and renewals	(21,310)	1,774	(19,536)	85,994
Rent payable	8,489	36,021	44,510	52,593
Travel and subsistence	2,172	35,928	38,100	43,165
Private healthcare	3,567	28,997	32,564	49,061
Bank charges	3,275	31	3,306	124
Irrevocable VAT	-	-	-	15
Project delivery	-	-	-	37
Refreshments	2,425	1,001	3,426	6,835
Legal and professional fees	5,862	500	6,362	15,931
DBS check expenses	479	2,607	3,086	3,618
Motor vehicle expenses	40,867	31,256	72,123	84,922
Other staff costs	2,806	13,510	16,316	50,153
Interest payable	9,251	-	9,251	9,402
Wages and salaries	38,562	2,949,566	2,988,128	3,611,665
Social Security costs	4,018	307,479	311,497	346,907
Other pension costs	2,252	172,306	174,558	162,995
Depreciation	5,436	-	5,436	5,966
Total 2025	294,077	4,665,495	4,959,572	5,513,947
Total 2024	242,578	5,271,369	5,513,947	

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

11. Staff costs

	Group 2025 £	Group 2024 £	Charity 2025 £	Charity 2024 £
Wages and salaries	3,312,794	3,948,861	2,988,128	3,611,665
Social Security costs	311,497	346,907	311,497	346,907
Other pension costs	174,558	162,995	174,558	162,995
	<u>3,798,849</u>	<u>4,458,863</u>	<u>3,474,183</u>	<u>4,121,567</u>

The average number of persons employed by the Charity during the year was as follows:

	Group 2025	Group 2024	Charity 2025	Charity 2024
	116	177	116	177
	<u>116</u>	<u>177</u>	<u>116</u>	<u>177</u>

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was :

	Group 2025	Group 2024
In the band £90,001 - £100,000	1	1
	<u>1</u>	<u>1</u>

The total employment benefits including employer pension and national insurance contributions of the key management personnel were £703,836 (2024 : £640,368).

12. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2024 - £NIL).

During the year ended 31 March 2025, no Trustee expenses have been incurred (2024 - £NIL).

Imago Community
(A Company Limited by Guarantee)

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

13. Tangible fixed assets

Group and Charity

	Freehold Property £	Motor Vehicles £	Other fixed assets £	Total £
Cost or valuation				
At 1 April 2024	1,378,397	34,798	30,000	1,443,195
Additions	-	-	-	-
At 31 March 2025	1,378,397	34,798	30,000	1,443,195
Depreciation				
At 1 April 2024	22,527	27,642	30,000	80,169
Charge or the year	440	4,996	-	5,436
At 31 March 2025	22,967	32,638	30,000	85,605
Net Book Value				
At 31 March 2025	1,355,430	2,160	-	1,357,590
At 31 March 2024	1,355,871	7,156	-	1,363,027

14. Fixed assets investments

Group and Charity			Listed investments £
Cost or valuation			
At 1 April 2024			106,607
Revaluations			4,555
At 31 March 2025			111,162
Investments at market value comprise :			
	2025	2024	
	£	£	
Listed investments	111,162	106,607	

Imago Community
(A Company Limited by Guarantee)

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

15. Debtors

	Group 2025 £	Group 2024 £	Charity 2025 £	Charity 2024 £
Due within one year				
Other debtors	294,202	191,661	294,202	191,661
Prepayments and accrued income	88,436	13,551	88,436	13,551
Staff Loans	630	-	630	-
	<u>383,268</u>	<u>205,212</u>	<u>383,268</u>	<u>205,212</u>

16. Creditors : Amounts falling due within one year

	Group 2025 £	Group 2024 £	Charity 2025 £	Charity 2024 £
Bank loans	7,392	7,155	7,392	7,155
Trade creditors	131,758	131,525	131,758	131,525
Other taxation and Social Security	146,673	256,783	146,673	256,783
Other creditors	1,054	185	231,397	312,045
Accruals	491,467	499,134	491,467	499,134
	<u>778,344</u>	<u>894,782</u>	<u>1,008,687</u>	<u>1,206,642</u>

17. Creditors : Amounts falling due after more than one year

	Group 2025 £	Group 2024 £	Charity 2025 £	Charity 2024 £
Bank loans	96,920	103,938	96,920	103,938
	<u>96,920</u>	<u>103,938</u>	<u>96,920</u>	<u>103,938</u>

The aggregate amount of liabilities payable or repayable wholly or in part more than five years after the reporting date is :

	Group 2025 £	Group 2024 £	Charity 2025 £	Charity 2024 £
Payable or repayable by instalments	59,960	68,058	59,960	69,058
	<u>59,960</u>	<u>68,058</u>	<u>59,960</u>	<u>69,058</u>

Included in creditors is a loan Charity Bank, payable over 25 year at a rate of interest of 3.25% above the Bank of England base rate (minimum 0%). This loan is secured by the way of a legal charge over property 17-19 Monson Road, Tunbridge Wells, Kent.

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

18. Statement of funds

Statement of funds – current year

	Balance at 1 April 2024 £	Income £	Expenditure £	Transfer In / out £	Gains / (Losses) £	Balance at 31 March 2025 £
Unrestricted funds						
Designated funds						
Fixed assets	1,363,028	-	-	-	-	1,363,028
Building repairs	50,000	-	-	-	-	50,000
Fundraising and PR	30,000	-	-	-	-	30,000
Marketing	15,000	-	-	-	-	15,000
Development and pilot projects	50,000	-	-	-	-	50,000
Property fund	-	-	-	-	-	-
	<u>1,508,028</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,508,028</u>
General funds						
General funds	157,607	272,888	(689,381)	494,513	4,555	240,182
	<u>157,607</u>	<u>272,888</u>	<u>(689,381)</u>	<u>494,513</u>	<u>4,555</u>	<u>240,182</u>
Total Unrestricted funds	<u>1,665,635</u>	<u>272,888</u>	<u>(689,381)</u>	<u>494,513</u>	<u>4,555</u>	<u>1,748,210</u>
Restricted Funds						
Children and families	151,606	1,290,453	(1,108,834)	(204,982)	-	128,243
Adults & Community Services	475,056	3,800,361	(3,556,663)	(289,531)	-	429,223
	<u>626,662</u>	<u>5,090,814</u>	<u>(4,665,497)</u>	<u>(494,513)</u>	<u>-</u>	<u>557,466</u>
Total of funds	<u>2,292,297</u>	<u>5,363,702</u>	<u>(5,354,878)</u>	<u>-</u>	<u>4,555</u>	<u>2,305,676</u>

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

18. Summary of funds (continued)

Summary of funds – prior year

	Balance at 1 April 2023 £	Income £	Expenditure £	Transfer In / out £	Gains / (Losses) £	Balance at 31 March 2024 £
Unrestricted funds						
Designated funds						
Fixed assets	868,994	-	(5,966)	500,000	-	1,363,028
Building repairs	50,000	-	-	-	-	50,000
Fundraising and PR	30,000	-	-	-	-	30,000
Marketing	15,000	-	-	-	-	15,000
Development and pilot projects	50,000	-	-	-	-	50,000
Property fund	500,000	-	-	(500,000)	-	-
	<u>1,513,994</u>	<u>-</u>	<u>(5,966)</u>	<u>-</u>	<u>-</u>	<u>1,508,028</u>
General funds						
General funds	625,003	290,247	(280,382)	(475,201)	(2,060)	157,607
	<u>625,003</u>	<u>290,247</u>	<u>(280,382)</u>	<u>(475,201)</u>	<u>(2,060)</u>	<u>157,607</u>
Total Unrestricted funds	<u>2,138,997</u>	<u>290,247</u>	<u>(286,348)</u>	<u>(475,201)</u>	<u>(2,060)</u>	<u>1,665,635</u>
Restricted Funds						
Children and families	64,692	1,241,319	(1,499,668)	345,263	-	151,606
Adults & Community Services	84,404	4,387,415	(4,126,701)	129,938	-	475,056
	<u>149,096</u>	<u>5,628,734</u>	<u>(5,626,369)</u>	<u>475,201</u>	<u>-</u>	<u>626,662</u>
Total of funds	<u>2,288,093</u>	<u>5,918,981</u>	<u>(5,912,717)</u>	<u>-</u>	<u>(2,060)</u>	<u>2,292,297</u>

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

19. Summary of funds

Summary of funds – current year

	Balance at 1 April 2024 £	Income £	Expenditure £	Transfer In / out £	Gains / (Losses) £	Balance at 31 March 2025 £
Designated funds	1,508,028	-	-	-	-	1,508,028
General funds	157,607	272,888	(689,381)	494,513	4,555	240,182
Restricted funds	626,662	5,090,814	(4,665,497)	(494,513)	-	557,466
	<u>2,292,297</u>	<u>5,363,702</u>	<u>(5,354,878)</u>	<u>-</u>	<u>4,555</u>	<u>2,305,676</u>

Summary of funds – prior year

	Balance at 1 April 2023 £	Income £	Expenditure £	Transfer In / out £	Gains / (Losses) £	Balance at 31 March 2024 £
Designated funds	1,513,994	-	(5,966)	-	-	1,508,028
General funds	625,003	290,247	(280,382)	(475,201)	(2,060)	157,607
Restricted funds	149,096	5,628,734	(5,626,329)	475,201	-	626,662
	<u>2,288,093</u>	<u>5,918,981</u>	<u>(5,912,717)</u>	<u>-</u>	<u>(2,060)</u>	<u>2,292,297</u>

20. Analysis of net assets between funds

Analysis of net assets between funds – current period

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £
Tangible fixed assets	1,357,590	-	1,357,590
Fixed assets invest investments	111,162	-	111,162
Current assets	1,154,722	557,466	1,712,188
Creditors due within one year	(778,344)	-	(778,334)
Creditors due in more than one year	(96,920)	-	(96,920)
Total	<u>1,748,210</u>	<u>557,466</u>	<u>2,305,676</u>

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

20. Analysis of net assets between funds

Analysis of net assets between funds – prior period

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Tangible fixed assets	1,363,027	-	1,363,027
Fixed assets invest investments	106,607	-	106,607
Current assets	1,194,721	626,662	1,821,383
Creditors due within one year	(894,782)	-	(894,782)
Creditors due in more than one year	(103,938)	-	(103,938)
Total	1,665,635	626,662	2,292,297

21. Reconciliation of net movement in funds to net cash flow from operating activities

	Group 2025 £	Group 2024 £
Net income for the period (as per Statement of Financial Activities)	13,379	4,204
Adjustments for :		
Depreciation charges	5,436	5,966
Gains on investments	(4,555)	2,060
Dividends, interests and rent from investments	(51,374)	(56,352)
Increase in debtors	(178,056)	(46,274)
Increase/(decrease) in creditors	(116,437)	202,832
Net cash provided by operating activities	(331,607)	112,436

22. Analysis of cash and cash equivalents

	Group 2025 £	Group 2024 £
Cash in hand	1,328,920	1,616,171

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

23. Analysis of changes in net debt

	At 1 April 2024 £	Cash Flows £	At 31 March 2025 £
Cash at bank and in hand	1,616,171	287,251	1,328,920
Debt due within one year	(7,155)	237	(7,392)
Debt due after one year	(103,938)	(7,018)	(96,920)
	<u>1,505,078</u>	<u>(280,470)</u>	<u>1,224,608</u>

24. Pension commitments

The charity operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund and amounted to £174,558 (2024 : £162,995). At the balance sheet dated, £24,699 (2024 : £13,444) was payable to the fund and is included in creditors.

25. Operating lease commitments

At 31 March 2025 the Group and the Charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows :

	Group 2025 £	Group 2024 £	Charity 2025 £	Charity 2024 £
Not later than one year	70,542	66,539	70,542	66,539
Later than one year and not later than 5 years	34,157	108,515	34,157	108,515
	<u>104,699</u>	<u>175,054</u>	<u>104,699</u>	<u>175,054</u>

26. Related party transactions

Graham Shaw, husband of CEO Caroline Shaw, provided bid and consultancy services to the charity during the year totaling £36,000 (2024 : £36,343). At the year-end, £32,850 (2024 : £33,750) was outstanding.

IMAGO COMMUNITY

England & Wales - Charity number 1108388

Accounts

Registered number: 05354482
Charity number: 1108388

Imago Community
(A Company Limited by Guarantee)

Trustees' Report and Financial Statements

For the Year Ended 31 March 2024

Imago Community
(A Company Limited by Guarantee)

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Imago Community
(A Company Limited by Guarantee)

Reference and Administrative Details of the Charity, its Trustees and Advisers
For the Year Ended 31 March 2024

Trustees Mr P R Woodhouse, Chairman
Mr E Weeks
Mrs D Swanson
Mrs L Ellis
Mr J Cheesman
Miss E Rogula
Mr D Oguntoye
Mr A Barrow

Company registered number 05354482

Charity registered number 1108388

Registered office John Spare House
17-19 Monson Road
Tunbridge Wells
Kent
TN1 1LS

Company secretary Mrs C Shaw

Chief executive officer Mrs C Shaw

Independent auditor Kreston Reeves LLP
Chartered Accountants
Statutory Auditor
Montague Place
Quayside
Chatham Maritime
Chatham
Kent
ME4 4QU

Bankers CAF Bank
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4JQ

Solicitors Cripps
Wallside House
12 Mount Ephraim Road
Tunbridge Wells
Kent
TN1 1EG

Imago Community
(A Company Limited by Guarantee)

Trustees' Report
For the Year Ended 31 March 2024

The Trustees present their annual report for Imago, together with the audited financial statements of Imago Community and Enterprise Solutions Kent (CIC) for the year 1 April 2023 to 31 March 2024.

Since the company qualifies as small under section 383, the strategic report required of medium and large companies under The Companies Act 2006 (Strategic Report and Director's Report) Regulations 2013 is not required.

Objectives and activities

a. Policies and objectives

The principal objective of the Company is to promote charitable purposes for the benefit of the community in the local government districts of Kent, East Sussex, Medway and London, and elsewhere.

In particular:

- the advancement of education, the protection of health, the relief of poverty, distress and sickness, the promotion, organisation and facilitation of co operational and partnership, working between third sector, statutory and other relevant bodies in the achievement of these purposes within the area of benefit.
- Imago
 - o delivers a range of services to individuals, voluntary and community organisations, and private and public sector agencies.
 - o embraces a model of co production; working with clients, funders and partners to empower the most vulnerable and disadvantaged.
 - o adopts a professional approach; creating a culture of enablement that involves, innovates and achieves.
 - o aspires to a society where every individual is happy, healthy and fulfilled.

The Trustees consider the aims, objectives and activities each year, as well as reviewing those activities that are planned, and the outcomes of the work in the previous year. It helps the Trustees ensure that the aims, objectives and activities remain based on the organisation's stated purpose.

The Trustees confirm that they have referred to, and given due consideration to, the guidance contained in the Charity Commission's 'Public Benefit: running a charity – PB2' alongside other Charity Commission guidance, when reviewing the Organisation's aims and objectives and in planning future activities.

Imago Community
(A Company Limited by Guarantee)

Trustees' Report (continued)
For the Year Ended 31 March 2024

Achievements and performance

a. Key financial performance indicators

As a Charity with a variety of projects, we have ongoing measures to ensure the costs of each project are allocated to their own cost centre. All expenses are broken down to the individual projects and checks are made to ensure this is completed correctly.

The processes of weekly monitoring of cashflow, aged debtors and aged creditors ensure we are working to budget. Expenses are checked against pool car usage to ensure efficiency. Our reserves policy and budget position are reviewed quarterly at board meetings.

The income for Imago Community for the year was £5,918,981, and expenditure was £5,912,717 resulting in a net operating surplus of £6,264. After crediting the loss on the revaluation of the investment of £2,060, the organisation made an overall surplus of £4,204.

At year end, £1,665,635 is held in unrestricted funds, of which the Trustees have designated £1,508,028 as follows:

£1,363,028 – Building
£30,000 - Fundraising and PR costs
£50,000 - Development and pilot projects
£15,000 - Marketing
£50,000 - Building repairs
£1,508,028

- £157,607 represents the free general reserves of the company.
- A balance of £626,662 is held in restricted funds.
- Depreciation has not been charged on the land and buildings this financial year.

b. Review of activities

During this year, we have been awarded a Social Prescribing contract for 18 months for young people in East Sussex, and another year's extension for East Sussex Young Carers. Greenwich, Havering and Southwark Young Carers contracts were awarded for three - five years. For adults, our long-covid project was extended for another year and an infrastructure support fund was awarded for 18 months. UK Power Networks have also awarded Imago a two year contract for vulnerability services.

The Trustees would like to express their gratitude to the local authorities and Councils that continue to support the organisation with their grants and contracts.

The Trustees have considered how Imago activities deliver Public Benefit. The charitable activities we have undertaken during the year to deliver this include the following:

Trustees' Report (continued)
For the Year Ended 31 March 2024

Achievements and performance (continued)

Working with children and young people to help them make a positive contribution in their lives, homes and communities.

Short Breaks and Siblings Support offers a programme of activities to children and young people with disabilities and their siblings, comprised of Saturday clubs and after-school youth cafes during term time, and day breaks on Saturdays, and during the school holidays. The programme encourages participants to develop independence and confidence by enabling them to access mainstream activities alongside their peers; and offers much needed respite to families. 1,218 young people were supported through our Short Breaks service.

- *"I just wanted to give you some feedback about our first Family Day with your staff to The Historic Dockyard Chatham. Jo and Angela were very organised, friendly, welcoming, and approachable. The day out was amazing, so much to see and do. F loved the history and going onboard The Destroyer (his favourite). We also all went on the submarine which was tight in places but fun!"*
- *"The Ropery Tour was really great, and D had fun making rope...thank you for a fun day."*
- *"I would just like to say thank you so much for the last session at the bowling, G really enjoyed it and really came out of her shell afterwards, all these activities are truly boosting her resilience and we're so grateful for them."*

YANA (You Are Not Alone) responds to the low level mental health needs of children and young people across Kent. YANA delivers personalised planning, online wellbeing and emotional resilience workshops, tailored one-to-one coaching sessions and information, advice and guidance. This year we supported 1,651 young people with their well-being through our contract with Barnardo's.

- *J: "It's been good to talk and not like other 'therapy' sessions" (which he had had through school)*
Feedback from mum: "J has been really chatty after your sessions, unlike with other professionals. He has said that you have encouraged him to think out things he can do himself and to think about things in a different way."
- *"Thank you for helping me, making my self-soothe box has been really good, it now has lots in it, and I use it most when my brother has upset me, but also when school hasn't been good."*

Social Prescribing for Young People working with schools to identify young people who need help regulating their emotions and behaviour in lessons. Trained Social Prescribers provide one-to-one support and activities to create a comfortable environment.

- *"Rock climbing has helped my confidence in improving and also it has helped my confidence with being focused because I need to listen to what I have to do."*
- *"My child has been able to learn new skills, he has engaged in learning which he was reluctant to do before now. It has enabled him to socialise with other children which he has missed so much, and he has felt comfortable in an environment which has allowed him to open himself up to learning, something which he has been reluctant to do before."*

Trustees' Report (continued)
For the Year Ended 31 March 2024

Achievements and performance (continued)

Over 25 years empowering Young Carers (YC's) to increase their wellbeing and minimise the negative impact of their caring role.

Imago Young Carers support young people aged 5-24 who have a caring responsibility for an adult or sibling; helping prevent inappropriate caring, minimising the negative impact of their caring role and developing resilience and well-being. All YC's receive an assessment which enables the team to offer appropriate targeted short-term interventions in line with an agreed support plan; this ensures the YC has a voice and is encouraged to reach their full potential into adulthood with equal opportunity for employment and education. Imago currently supports YC's in **Kent, East Sussex and the London Boroughs of Southwark, Havering, Greenwich and Bexley**. Imago also administers the free Kent Travel Saver Pass for YC's.

- 12,804 Young Carers supported.
- *"As a disabled and single parent it's heartbreaking for my children not to be able to enjoy what other children enjoy, but with your support they don't miss out on this type of fun."*
- *"My eldest son D speaks to a lady from Imago and she's been very helpful and after their meetings at school D seems less stressed, that's why I asked B his brother to speak to you and you definitely had the same effect. The way Imago has supported myself and my sons whenever I've reached out has been great during a difficult time and I've always felt respected, never judged and you've shown an understanding of my medical condition which makes communication with Imago a lot easier for me to do which, if I'm honest, as a single Dad over the years and even now, have found some organisations the complete opposite to deal with and I can't thank you all enough for that."*
- *"I love Young Carers, it's the best!"*

Young Carers Workforce Development offers free and flexible training to schools, agencies and other professionals across Kent, supporting the identification and support of YC's within their line of work. Awareness-raising is crucial to identifying and engaging with *hidden* or *hard-to-reach* Young Carers. It involves developing a better understanding of "What do we mean by a Young Carer?", as well as advising of legislative changes and statutory obligations in the support of YC's across all services.

Young Carers Festival at Bowles

155 Young Carers had the opportunity to attend Bowles Nr. Eridge, Kent. This was a great opportunity for Young Carers who wouldn't usually get the chance to have time out to be a child and have fun with friends. Young Carers made friendships while undertaking activities that challenged them, taking many outside their comfort zones, including Leap of Faith, rock climbing, bush craft, high ropes, and low ropes.

- 97% of Young People reported positive improvement from our support.
- 90% of Young People said that they had tried something new.
- *"My daughter really enjoyed her time with you at the Festival, and didn't stop talking about it when she got back, she made new friends who she feels are going to be a good support network for her. Thank you so much for your hard work."*
- 730 Professionals engaged in Young Carers awareness training.

Trustees' Report (continued)
For the Year Ended 31 March 2024

Achievements and performance (continued)

Working with vulnerable and disadvantaged adults to support independence through choice and provision.

CAMEO (Come and Meet Each Other) is a facilitated group supporting people aged 50 or over, who live in East Kent and are experiencing social isolation or loneliness due to changing life circumstances. Activities are inclusive and informal, and consider healthy living, caring for the planet and self-care. 1,658 clients accessed this support.

- *"Lovely to be able to get out and meet people. The group are so friendly, thank you."*
- *"Friendly people, it makes my week going to CAMEO. A perfect day."*

Telephone Befriending is a service which was carried on from COVID and has 174 clients. Clients are telephoned weekly for a chat of around 30 minutes to catch up and offer information, advice and guidance.

- *"Having someone to talk to has really helped me feel less lonely, and made me want to join local groups or even volunteer, Thank you so much."*

Wellbeing Matters Community Navigation Service provides person-centred support for adults over 55, those over 18 with complex needs and Adult Carers. The Navigators work with individuals carrying out holistic assessments and Statutory Carers assessments, working with them to identify what will make the greatest difference in improving their health and wellbeing. The Service addresses the wider determinants of health offering information and guidance, and 1:1 emotional and practical support; encouraging and supporting individuals in reaching their personal goals, and helping people to access a range of community, health, and social care options.

Across Dartford, Gravesham, Swanley and Swale:

- 8,816 clients and carers supported
- £££ thousands claimed for backdated benefit payments
- *"Hello, you have really made such a difference to me and my wife. The one-off payment has given me that little break I need to recharge and face another day caring. I dread to think where I would be without you. Thank you so much."*
- *"Hi, I wanted to thank you for listening to me and helping me realise I needed support. You have made my life that bit easier and I now know I am not alone. Thank you."*

Hospital Navigators Darent Valley Hospital (DVH), DGS Community Hospitals and Medway Maritime (MFT) working as part of the integrated discharge teams for intermediate and secondary care supporting avoidable admissions, and timely patient discharge. Hospital Navigators work with patients and their families to ensure community support and services are in place to enable the patient to return home.

- 57 days early discharge and 43 days avoided hospital admissions in DVH - a saving of £66k
- *"It seems your Navigator packs a powerful punch. We spoke on Tuesday about a handrail at home, on Wednesday I had a call to make an appointment with me for today, now that's a really, really swift response, thank you so much!"*

Trustees' Report (continued)
For the Year Ended 31 March 2024

Achievements and performance (continued)

Medway Wellbeing Navigators are aligned to the Primary Care Networks across Medway, working with GP surgeries, multi-disciplinary teams, and the community to support adults over the age of 18. Wellbeing Navigators offer 1:1 support, offering a range of services including: benefits checks; completing applications to DWP; Government and charitable grants; food; fuel voucher application; addressing housing issues; and accessing local community activities and support services.

- 3,847 clients accessing our services
- 98% improvement in levels of wellbeing
- *"Hi, Just wanted to thank you! You pushed buttons and I have already had 2 calls. First time in 6 years. I think you're amazing. I wish there were more people out there like you, caring and professional. We'll see each other soon. Just wanted to say thank you!"*

Social Prescribing links patients in primary and secondary care with sources of support within their local community. It provides GPs and clinicians with a non-medical referral option - a system of support that operates alongside existing treatments, providing a holistic approach in improving the health and wellbeing of patients, encouraging self-management, and reducing the level of inappropriate GP appointments. The specialist social prescribing roles enable focused support for adults and CYP with mental health issues, and other identified specialist cohorts of patients.

- *Ongoing support to 5,750 clients through PCN's (Primary Care Networks).*
- *"I am very grateful to you for signposting me to support, and for supporting me whilst I have been going through all this. It has been very helpful as you have kept good communication with me and I feel like I had a safety net, knowing that you were there if I had any questions or concerns."*
- *"I have been more than happy with all the support the SP service has provided for my father, the SP service has been without a doubt excellent."*

Volunteering support facilitates social action and helps to create stronger, more cohesive communities.

Imago Volunteering actively promotes volunteering across West Kent; attending public events, providing a signposting service for individuals, and publishing a digital newsletter. In addition, we promote best practice advice to local volunteer-involving organisations and facilitate the West Kent Volunteer Coordinators' network. We also have our own team of volunteers working across our projects and in our Head Office. We currently have 81 volunteers.

- *"I helped out at G this afternoon and I really enjoyed it. I can't wait to start regularly."*

Dial 2 Drive is an affordable volunteer-led community transport scheme for people unable to access public transport due to older age, illness, mental health or disability. The service regularly provides drives to medical appointments, shopping trips and social activities.

- 5,562 journeys completed by our volunteer drivers.
- *"K and I would like to thank you so much for all the hard work and support you have provided to get Chloe to and from different activities throughout the year. We appreciate all you have done greatly."*
- *"I need to say a very big thank you for your A1 service as I feel certain that we will be needing you again in the future."*

Community services help local voluntary and community organisations to deliver appropriate, effective and sustainable services.

Community Development support is provided through social media, e-bulletins and one-to-one advice. Relevant and timely information is provided on a wide range of issues, such as fundraising, governance, change management, quality, policy, merger and collaboration. Imago champions the Voice of the Sector across West Kent.

Trustees' Report (continued)
For the Year Ended 31 March 2024

Achievements and performance (continued)

Imago Retail operates a charity shop in Tunbridge Wells, raising funds to enhance the projects we deliver and to provide wider support across the community. As well as selling items to support our services, towels are collected for animal rescue centres, coats and blankets for homeless support and underwear for Smalls for All. The shop also provides supported volunteering placements enabling vulnerable adults and young people to develop their confidence and skills in a retail environment.

Youth Voice ensures that young people play a central role in addressing matters that affect them and in influencing policy and services. Imago supports various groups, including a Young Carers Forum and an Imago Young People's Shadow Board.

Adopting a social business model throughout its activities, and offering professional and business advice to others.

Training Services offer professional support to voluntary and community organisations, statutory authorities and social enterprises. Imago provides a suite of 32 accredited training programmes and offers bespoke in house training courses, including specialist outcomes workshops and safeguarding training.

Consultancy Services offer a bespoke service to the Sector. Assignments have included board development, organisational mergers, change management, quality systems and general management support.

Business Services offer a framework for successful participation between the business and their community. Our dedicated team of consultants offer information, advice and support to enable local businesses to develop their Corporate Social Responsibility policies. Business involvement in local communities makes a positive difference for all involved.

Apprenticeship opportunities for young unemployed people are available through Imago, and we are committed to creating meaningful and challenging roles across our projects. Apprenticeships are an ideal introduction to the work of the voluntary and community sector to a range of unemployed young people and are a springboard into future employment. Imago's Apprenticeship Scheme is supported by Cripps, a local business.

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the organisation has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

b. Reserves policy

The Trustees have set a Reserves Policy which requires that the organisation's core activity could continue for three to six months during a period of unforeseen difficulty. The calculation of the required level of reserves is an integral part of Imago's planning, budgeting and forecasting. Imago's project staff would be subject to TUPE laws and would not be part of this calculation.

The free General Reserves of the Organisation at the year end were £157,607 which is below target for this policy. However we still have use of our designated funds should the need arise. The unrestricted reserves were £302,607 after allocation of the Building.

We have used the opportunity to invest some of surplus general funds from previous years in the future of the organisation by purchasing a new, more suitable building for us to operate from. Demonstrated by the transfer out of the property fund.

Trustees' Report (continued)
For the Year Ended 31 March 2024

Further to this, the Development and Pilot Project designation will enable us to continue looking for ways to diversify our income streams and the designation for Fundraising and Public Relations will increase our profile and public and funders' awareness of our services. We have also designated a small amount for building repairs.

c. Investment policy and performance

The organisation has considered the most appropriate policy for investing funds and has found that specialised unit trusts, designed for the Charity Sector, meet their requirements to generate both income and potential capital growth.

Structure, governance and management

a. Constitution

The organisation is a charitable company limited by guarantee and is governed by its Memorandum and Articles of Association dated 14th December 2004. It is registered as a charity with the Charity Commission under number 1108388. Imago Community originally became a charity in 1965.

b. Methods of appointment or election of Trustees

The management of the organisation is the responsibility of the Trustees who are elected and co opted under the terms of the Articles of Association along with guidelines from the Trustee recruitment toolkit provided by the NCVO (National Council for Voluntary Organisations) of which the organisation is a member.

c. Induction and training of Trustees

New Trustees receive a Trustee induction pack which clearly lays out rules, regulations and expectations. The new Trustee will shadow Heads of Service to enable them to learn about the organisation's projects and its services.

d. Pay policy for senior staff

The Market rate is applied, benchmarking against the ACEVO yearly pay survey.

e. Organisational structure and decision making

The Board of Trustees consists of nine members and meets five times a year.

f. Risk management

The Trustees have in place a risk register which is reviewed quarterly and updated annually. These risks cover all aspects of the operations of the organisation, including, but not limited to:

Financial controls and compliance; Insurance; Compliance with data protection, Company law, Charities Commission, and Health and Safety legislation; Uncertainty of local authority grants; Non delivery/completion of projects; Safeguarding; Disaster management; Quality systems; and Governance.

A red/amber/green system is used, and the risks are reviewed at every Board Meeting. The Company's register is available for inspection. No red risks were identified for this financial year.

Trustees' Report (continued)
For the Year Ended 31 March 2024

Plans for future periods

The organisation intends that by continuing to develop services, this will provide a resilient future. Although a large part of the organisation's income is local authority contract based, Imago is confident it will secure funding to continue its current services and develop new ones. The organisation strives to preserve its core function of Social Action, which enables us to provide support for many external organisations and to support our key direct delivery projects, many of which depend on volunteer recruitment and training.

Statement of Trustees' responsibilities

The Trustees (who are also the directors of the Charity for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial . Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Group and the Charity and of their incoming resources and application of resources, including their income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- The organisation intends that by continuing to develop services, this will provide a resilient future.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Group and the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Group and the Charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Group and the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Disclosure of information to auditor

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 group's auditor is 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 group's auditor is aware of that information.

Auditor

The auditor, Kreston Reeves LLP, has indicated his willingness to continue in office. The designated Trustees will propose a motion reappointing the auditor at a meeting of the Trustees.

Approved by order of the members of the board of Trustees and signed on their behalf by:

Mr P R Woodhouse
Chairman
Date:

Independent Auditor's Report to the Members of Imago Community

Opinion

We have audited the financial statements of Imago Community (the 'parent charitable company') and its subsidiaries (the 'group') for the year ended 31 March 2024 which comprise the Consolidated Statement of Financial Activities, the Consolidated Balance Sheet, the Charity Balance Sheet, the Consolidated Statement of Cash Flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the Group's and of the parent charitable company's affairs as at 31 March 2024 and of the Group's incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006 and the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Group in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Group's or the parent charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Independent Auditor's Report to the Members of Imago Community (continued)

Other information

The other information comprises the information included in the Annual Report other than the financial statements and our Auditor's Report thereon. The Trustees are responsible for the other information contained within the Annual Report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements.
- the Trustees' Report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report.

We have nothing to report in respect of the following matters in relation to which Companies Act 2006 requires us to report to you if, in our opinion:

- the parent charitable company has not kept adequate and sufficient accounting records, or returns adequate for our audit have not been received from branches not visited by us; or
- the parent charitable company financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Trustees' Report and from the requirement to prepare a Strategic Report.

Responsibilities of trustees

As explained more fully in the Trustees' Responsibilities Statement, the Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the Group's and the parent charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the Group or the parent charitable company or to cease operations, or have no realistic alternative but to do so.

Independent Auditor's Report to the Members of Imago Community (continued)

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditor's Report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Capability of the audit in detecting irregularities, including fraud

Based on our understanding of the charity and the sector as a whole, and through discussion with the Trustees and other management (as required by auditing standards), we identified that the principal risks of non-compliance with laws and regulations related to safeguarding, health and safety, fundraising practices and employment law. We considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Charities SORP (FRS 102) Second Edition (released October 2019), the Companies Act 2006, taxation and pension legislation. We communicated identified laws and regulations throughout our team and remained alert to any indications of non-compliance throughout the audit. We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls), and determined that the principal risks were related to incorrect recognition of contracted income, posting inappropriate journal entries and management bias in accounting estimates and judgemental areas of the financial statements. Audit procedures performed by the engagement team included:

- Discussions with management and assessment of known or suspected instances of non-compliance with laws and regulations (including health and safety) and fraud; and
- Assessment of identified fraud risk factors; and
- Review of expenditure to confirm no evidence of personal benefit; and
- Identifying and assessing the design effectiveness of controls that management has in place to prevent and detect fraud; and
- Performing analytical procedures to identify any unusual or unexpected relationships, including related party transactions, that may indicate risks of material misstatement due to fraud; and
- Confirmation of related parties with management, and review of transactions throughout the period to identify any previously undisclosed transactions with related parties outside the normal course of business; and
- Reading minutes of meetings of those charged with governance; and
- Review of significant and unusual transactions and evaluation of the underlying financial rationale supporting the transactions; and
- Identifying and testing journal entries, in particular any manual entries made at the year end for financial statement preparation.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

Imago Community
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Independent Auditor's Report to the Members of Imago Community (continued)

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion of the effectiveness of the charitable company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Trustees.
- Conclude on the appropriateness of the Trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in my Auditor's Report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of my Auditor's Report. However, future events or conditions may cause the charitable company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the Group audit. We remain solely responsible for our audit opinion.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006, and to the charitable company's trustees, as a body, Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an Auditor's Report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members, as a body, for our audit work, for this report, or for the opinions we have formed.

Samantha Rouse FCCA DChA (Senior Statutory Auditor)

for and on behalf of
Kreston Reeves LLP

Chartered Accountants
Statutory Auditor

Chatham Maritime

Date:

Imago Community
(A Company Limited by Guarantee)

Consolidated Statement of financial activities (incorporating income and expenditure account)
For the Year Ended 31 March 2024

	Note	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income from:					
Donations and legacies	3	-	9,985	9,985	37,532
Charitable activities	4	154,640	5,571,327	5,725,967	5,822,024
Other trading activities	6	59,437	47,385	106,822	202,665
Investments	7	56,352	-	56,352	22,401
Other income	8	19,818	37	19,855	85,683
Total income		290,247	5,628,734	5,918,981	6,170,305
Expenditure on:					
Raising funds	9	43,770	355,000	398,770	207,681
Charitable activities	10	242,578	5,271,369	5,513,947	5,340,878
Total expenditure		286,348	5,626,369	5,912,717	5,548,559
Net income before net losses on investments		3,899	2,365	6,264	621,746
Net losses on investments		(2,060)	-	(2,060)	(6,991)
Net income		1,839	2,365	4,204	614,755
Transfers between funds	18	(475,201)	475,201	-	-
Net movement in funds		(473,362)	477,566	4,204	614,755
Reconciliation of funds:					
Total funds brought forward		2,138,997	149,096	2,288,093	1,673,338
Net movement in funds		(473,362)	477,566	4,204	614,755
Total funds carried forward		1,665,635	626,662	2,292,297	2,288,093

Consolidated Balance Sheet
As at 31 March 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	13	1,363,027	868,994
Investments	14	106,607	108,667
		1,469,634	977,661
Current assets			
Debtors	15	205,212	158,937
Cash at bank and in hand		1,616,171	1,953,676
		1,821,383	2,112,613
Creditors: amounts falling due within one year	16	(894,782)	(691,950)
Net current assets		926,601	1,420,663
Total assets less current liabilities		2,396,235	2,398,324
Creditors: amounts falling due after more than one year	17	(103,938)	(110,231)
Total net assets		2,292,297	2,288,093
Charity funds			
Restricted funds	18	626,662	149,096
Unrestricted funds			
Designated funds	18	1,508,028	1,513,994
General funds	18	157,607	625,003
Total unrestricted funds	18	1,665,635	2,138,997
Total funds		2,292,297	2,288,093

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

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

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

Mr P R Woodhouse
Chairman
Date:

The notes on pages 19 to 36 form part of these financial statements.

Charity Balance Sheet
As at 31 March 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	13	1,363,027	868,994
Investments	14	106,607	108,667
		1,469,634	977,661
Current assets			
Debtors	15	205,212	158,937
Cash at bank and in hand		1,530,170	1,867,787
		1,735,382	2,026,724
Creditors: amounts falling due within one year	16	(1,206,642)	(1,001,489)
Net current assets		528,740	1,025,235
Total assets less current liabilities		1,998,374	2,002,896
Creditors: amounts falling due after more than one year	17	(103,938)	(110,231)
Total net assets		1,894,436	1,892,665
Charity funds			
Restricted funds	18	228,801	149,096
Unrestricted funds			
Designated funds	18	1,508,028	1,513,994
General funds	18	157,607	229,575
Total unrestricted funds	18	1,665,635	1,743,569
Total funds		1,894,436	1,892,665

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

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

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

Mr P R Woodhouse
Chairman
Date:

The notes on pages 19 to 36 form part of these financial statements.

Imago Community
(A Company Limited by Guarantee)

Consolidated Statement of Cash Flows
For the Year Ended 31 March 2024

	Note	2024 £	2023 £
Cash flows from operating activities			
Net cash used in operating activities	21	112,436	423,658
Cash flows from investing activities			
Dividends, interests and rents from investments		56,352	22,401
Purchase of tangible fixed assets		(500,000)	(14,988)
Net cash (used in)/provided by investing activities		(443,648)	7,413
Cash flows from financing activities			
Repayments of borrowing		(6,293)	(7,186)
Change in cash and cash equivalents in the year		(337,505)	423,885
Cash and cash equivalents at the beginning of the year		1,953,676	1,529,791
Cash and cash equivalents at the end of the year	22	1,616,171	1,953,676

The notes on pages 19 to 36 form part of these financial statements

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

1. General information

Imago Community is a registered charity in England. The charity's registered address is John Spare House, 17-19 Monson Road, Tunbridge Wells, Kent, TN11 1LS.

Imago Community is also a registered company limited by guarantee. The members of the company are the Trustees named on page 1. In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per member of the company.

2. Accounting policies

2.1 Basis of preparation of financial statements

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 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Imago Community 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.

The Consolidated Statement of Financial Activities (SOFA) and Consolidated Balance Sheet consolidate the financial statements of the Group and its subsidiary undertaking. The results of the subsidiary are consolidated on a line by line basis.

2.2 Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

2.3 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Consolidated Statement of Financial Activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance Sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to the projects. Gifts donated for resale are included as income when they are sold.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

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

2. Accounting policies (continued)

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the Group to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Group's objectives, as well as any associated support costs.

2.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Group; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.6 Tangible fixed assets and depreciation

Tangible fixed assets costing more than £5,000 are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following bases:

Freehold property	- 0 - 2% straight line
Motor vehicles	- 33% straight line
Computer equipment	- 33% straight line
Other fixed assets	- 10% straight line

2.7 Investments

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance Sheet date, unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Gains/(Losses) on investments' in the Consolidated Statement of Financial Activities.

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

2. Accounting policies (continued)

2.8 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.9 Stock

Stock does not include goods donated for sale as it is impractical to measure reliably the fair value of these donated items.

2.10 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.11 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Consolidated Statement of Financial Activities as a finance cost.

2.12 Financial instruments

The Group only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.13 Operating leases

Rentals paid under operating leases are charged to the Consolidated Statement of Financial Activities on a straight line basis over the lease term.

2.14 Pensions

The Group operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Group to the fund in respect of the year.

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

2. Accounting policies (continued)

2.15 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Group and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Group for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

3. Income from donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Donations	-	9,985	9,985

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Donations	4,411	33,121	37,532

4. Income from charitable activities

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Grants receivable	82,711	5,571,327	5,654,038
Non-contracted activities - Project income	-	-	-
Training course fees	7,320	-	7,320
Volunteers' driving income	64,609	-	64,609
	154,640	5,571,327	5,725,967

Imago Community
(A Company Limited by Guarantee)

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

4. Income from charitable activities (continued)

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Grants receivable	63,175	5,705,627	5,768,802
Non-contracted activities - Project income	-	1,951	1,951
Training course fees	4,950	-	4,950
Volunteers' driving income	46,321	-	46,321
	<u>114,446</u>	<u>5,707,578</u>	<u>5,822,024</u>

5. Grants receivable

	2024 £	2023 £
Kent County Council	2,952,101	3,416,108
Barnardo's	19,075	-
Tunbridge Wells Borough Council	-	3,875
Sevenoaks District Council	3,750	27,625
Kent Volunteer Partnership	-	10,500
The Ivy and Jane Charitable Trust	22,594	10,506
Havering District Council	53,934	50,999
Bexley Borough Council	145,366	108,092
Tonbridge and Malling Borough Council	3,600	6,600
Medway Council	495,064	463,975
NHS Clinical Commissioning Groups	1,182,507	1,207,849
East Sussex County Council	216,730	100,806
Southwark Borough Council	105,654	111,276
National Lottery	-	9,500
Department of Health	75,991	-
Greenwich Council	20,867	24,518
Other	75,035	109,227
Barclays	-	83,333
Lewisham Council	204,552	-
Centre for Sustainable Energy	77,218	24,013
	<u>5,654,038</u>	<u>5,768,802</u>

Imago Community
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Notes to the Financial Statements
For the Year Ended 31 March 2024

6. Income from other trading activities

Income from fundraising events

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Events income	5,874	47,242	53,116
Income from selling donated goods	51,320	-	51,320
Gift Aid	2,243	143	2,386
	59,437	47,385	106,822

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Volunteer fundraising	-	150	150
Events income	57,646	75,432	133,078
Income from selling donated goods	61,628	-	61,628
Gift Aid	7,476	333	7,809
	126,750	75,915	202,665

7. Investment income

	Unrestricted funds 2024 £	Total funds 2024 £
Investment income	6,296	6,296
Interest received	50,056	50,056
	56,352	56,352

Imago Community
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Notes to the Financial Statements
For the Year Ended 31 March 2024

7. Investment income (continued)

	Unrestricted funds 2023 £	Total funds 2023 £
Investment income	6,113	6,113
Interest received	16,288	16,288
	<u>22,401</u>	<u>22,401</u>

8. Other incoming resources

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Membership fees	9,421	20	9,441
Sundry income	10,397	17	10,414
	<u>19,818</u>	<u>37</u>	<u>19,855</u>

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
DBS checks income	984	-	984
Membership fees	8,865	-	8,865
Sundry income	75,720	114	75,834
	<u>85,569</u>	<u>114</u>	<u>85,683</u>

Imago Community
(A Company Limited by Guarantee)

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

9. Expenditure on raising funds

Costs of raising voluntary income

	Unrestricted funds 2024 £	Total funds 2024 £
Costs of goods sold	1,231	1,231
Fundraising	103	103
	<u>1,334</u>	<u>1,334</u>

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Costs of goods sold	1,483	-	1,483
Fundraising	445	45	490
	<u>1,928</u>	<u>45</u>	<u>1,973</u>

Other trading expenses

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Administration expenses	-	60,140	60,140
Administration staff costs	42,436	294,860	337,296
	<u>42,436</u>	<u>355,000</u>	<u>397,436</u>

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

9. Expenditure on raising funds (continued)

Other trading expenses (continued)

	Unrestricted funds 2023 £	Total funds 2023 £
Administration expenses	38,887	38,887
Administration staff costs	166,821	166,821
	<u>205,708</u>	<u>205,708</u>

10. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Charitable activity expenditure	<u>242,578</u>	<u>5,271,369</u>	<u>5,513,947</u>

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Charitable activity expenditure	<u>268,327</u>	<u>5,072,551</u>	<u>5,340,878</u>

Imago Community
(A Company Limited by Guarantee)

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

Charitable activity expenditure

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Auditors' remuneration	10,300	-	10,300	7,750
Volunteers' expenses	40,980	122	41,102	30,324
Project costs	6,414	692,036	698,450	480,518
Meeting and training course expenses	10,144	28,486	38,630	35,442
Post, printing, stationery and publicity	11,341	10,091	21,432	20,060
Telephone	28,874	33,571	62,445	48,873
Information technology costs	20,030	39,799	59,829	92,696
Membership fees and subscriptions	2,279	200	2,479	2,260
Support costs chargeable/(recoverable)	(256,060)	245,119	(10,941)	-
Sundries, books and cleaning expenses	12,819	981	13,800	20,662
Rates and water	1,493	281	1,774	7,026
Light and heat	18,150	3,396	21,546	14,684
Insurance	20,297	3,421	23,718	21,621
Repairs and renewals	82,524	3,470	85,994	(15,057)
Rent payable	22,094	30,499	52,593	32,401
Travel and subsistence	4,129	39,036	43,165	28,564
Private healthcare	10,778	38,283	49,061	32,080
Bank charges	124	-	124	143
Irrecoverable VAT	-	15	15	17
Project delivery	37	-	37	155,119
Refreshments	4,966	1,869	6,835	11,650
Legal and professional fees	15,431	500	15,931	36,378
DBS check expenses	783	2,835	3,618	5,247
Motor vehicle expenses	50,610	34,312	84,922	68,030
Other staff costs	23,256	26,897	50,153	44,931
(Profit)/loss on disposal of fixed assets	-	-	-	(10,000)
Interest payable	9,402	-	9,402	6,478
Wages and salaries	74,999	3,536,666	3,611,665	3,677,553
Social security costs	7,088	339,819	346,907	350,373
Other pension costs	3,330	159,665	162,995	131,150
Depreciation	5,966	-	5,966	3,905
Total 2024	242,578	5,271,369	5,513,947	5,340,878
Total 2023	268,327	5,072,551	5,340,878	

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

11. Staff costs

	Group 2024 £	Group 2023 £	Charity 2024 £	Charity 2023 £
Wages and salaries	3,948,961	3,844,374	3,611,665	3,677,553
Social security costs	346,907	350,373	346,907	350,373
Other pension costs	162,995	131,150	162,995	131,150
	<u>4,458,863</u>	<u>4,325,897</u>	<u>4,121,567</u>	<u>4,159,076</u>

The average number of persons employed by the Charity during the year was as follows:

	Group 2024 No.	Group 2023 No.	Charity 2024 No.	Charity 2023 No.
	<u>177</u>	<u>167</u>	<u>177</u>	<u>167</u>

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	Group 2024 No.	Group 2023 No.
In the band £90,001 - £100,000	1	1

The total employment benefits including employer pension and national insurance contributions of the key management personnel were £604,308 (2023: £515,983).

12. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2023 - £NIL).

During the year ended 31 March 2024, no Trustee expenses have been incurred (2023 - £NIL).

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

13. Tangible fixed assets

Group and Charity

	Freehold property £	Motor vehicles £	Other fixed assets £	Total £
Cost or valuation				
At 1 April 2023	878,397	34,798	30,000	943,195
Additions	500,000	-	-	500,000
At 31 March 2024	<u>1,378,397</u>	<u>34,798</u>	<u>30,000</u>	<u>1,443,195</u>
Depreciation				
At 1 April 2023	21,506	22,695	30,000	74,201
Charge for the year	1,020	4,947	-	5,967
At 31 March 2024	<u>22,526</u>	<u>27,642</u>	<u>30,000</u>	<u>80,168</u>
Net book value				
At 31 March 2024	<u>1,355,871</u>	<u>7,156</u>	<u>-</u>	<u>1,363,027</u>
At 31 March 2023	<u>856,891</u>	<u>12,103</u>	<u>-</u>	<u>868,994</u>

14. Fixed asset investments

	Listed investments £
Group and Charity	
Cost or valuation	
At 1 April 2023	108,667
Revaluations	(2,060)
At 31 March 2024	<u>106,607</u>

Investments at market value comprise:

	2024 £	2023 £
Listed investments	<u>106,607</u>	<u>108,667</u>

Imago Community
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Notes to the Financial Statements
For the Year Ended 31 March 2024

15. Debtors

	Group 2024 £	Group 2023 £	Charity 2024 £	Charity 2023 £
Due within one year				
Other debtors	191,661	146,674	191,661	146,674
Prepayments and accrued income	13,551	12,263	13,551	12,263
	205,212	158,937	205,212	158,937

16. Creditors: Amounts falling due within one year

	Group 2024 £	Group 2023 £	Charity 2024 £	Charity 2023 £
Bank loans	7,155	7,155	7,155	7,155
Trade creditors	131,525	169,107	131,525	169,107
Other taxation and social security	256,783	275,856	256,783	275,856
Other creditors	185	203	312,045	309,742
Accruals	499,134	239,629	499,134	239,629
	894,782	691,950	1,206,642	1,001,489

17. Creditors: Amounts falling due after more than one year

	Group 2024 £	Group 2023 £	Charity 2024 £	Charity 2023 £
Bank loans	103,938	110,231	103,938	110,231

The aggregate amount of liabilities payable or repayable wholly or in part more than five years after the reporting date is:

	Group 2024 £	Group 2023 £	Charity 2024 £	Charity 2023 £
Payable or repayable by instalments	68,058	74,351	68,058	74,351

Included in creditors is a loan from Charity Bank, payable over 25 years at a rate of interest of 3.25% above the Bank of England base rate (minimum 0%). This loan is secured by the way of a legal charge over property 17-19 Monson Road, Tunbridge Wells, Kent.

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

18. Statement of funds

Statement of funds - current year

	Balance at 1 April 2023 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 March 2024 £
Unrestricted funds						
Designated funds						
Fixed assets	868,994	-	(5,966)	500,000	-	1,363,028
Building repairs	50,000	-	-	-	-	50,000
Fundraising and PR	30,000	-	-	-	-	30,000
Marketing	15,000	-	-	-	-	15,000
Development and pilot projects	50,000	-	-	-	-	50,000
Property fund	500,000	-	-	(500,000)	-	-
	<u>1,513,994</u>	<u>-</u>	<u>(5,966)</u>	<u>-</u>	<u>-</u>	<u>1,508,028</u>
General funds						
General funds	<u>625,003</u>	<u>290,247</u>	<u>(280,382)</u>	<u>(475,201)</u>	<u>(2,060)</u>	<u>157,607</u>
Total Unrestricted funds	<u>2,138,997</u>	<u>290,247</u>	<u>(286,348)</u>	<u>(475,201)</u>	<u>(2,060)</u>	<u>1,665,635</u>
Restricted funds						
Children and Families	64,692	1,241,319	(1,499,668)	345,263	-	151,606
Adults and Community Services	84,404	4,387,415	(4,126,701)	129,938	-	475,056
	<u>149,096</u>	<u>5,628,734</u>	<u>(5,626,369)</u>	<u>475,201</u>	<u>-</u>	<u>626,662</u>
Total of funds	<u>2,288,093</u>	<u>5,918,981</u>	<u>(5,912,717)</u>	<u>-</u>	<u>(2,060)</u>	<u>2,292,297</u>

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

18. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 March 2023 £
Unrestricted funds						
Designated funds						
Fixed assets	857,911	-	(3,905)	14,988	-	868,994
Building repairs	50,000	-	-	-	-	50,000
Fundraising and PR	30,000	-	-	-	-	30,000
Marketing	15,000	-	-	-	-	15,000
Development and pilot projects	50,000	-	-	-	-	50,000
Property fund	-	-	-	500,000	-	500,000
	<u>1,002,911</u>	<u>-</u>	<u>(3,905)</u>	<u>514,988</u>	<u>-</u>	<u>1,513,994</u>
General funds						
General funds	<u>518,310</u>	<u>353,577</u>	<u>(472,058)</u>	<u>232,165</u>	<u>(6,991)</u>	<u>625,003</u>
Total Unrestricted funds	<u>1,521,221</u>	<u>353,577</u>	<u>(475,963)</u>	<u>747,153</u>	<u>(6,991)</u>	<u>2,138,997</u>
Restricted funds						
Children and Families	69,098	1,568,247	(1,219,007)	(353,646)	-	64,692
Adults and Community Services	83,019	4,248,481	(3,853,589)	(393,507)	-	84,404
	<u>152,117</u>	<u>5,816,728</u>	<u>(5,072,596)</u>	<u>(747,153)</u>	<u>-</u>	<u>149,096</u>
Total of funds	<u>1,673,338</u>	<u>6,170,305</u>	<u>(5,548,559)</u>	<u>-</u>	<u>(6,991)</u>	<u>2,288,093</u>

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

19. Summary of funds

Summary of funds - current year

	Balance at 1 April 2023 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 March 2024 £
Designated funds	1,513,994	-	(5,966)	-	-	1,508,028
General funds	625,003	290,247	(280,382)	(475,201)	(2,060)	157,607
Restricted funds	149,096	5,628,734	(5,626,369)	475,201	-	626,662
	<u>2,288,093</u>	<u>5,918,981</u>	<u>(5,912,717)</u>	<u>-</u>	<u>(2,060)</u>	<u>2,292,297</u>

Summary of funds - prior year

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 March 2023 £
Designated funds	1,002,911	-	(3,905)	514,988	-	1,513,994
General funds	518,310	353,577	(472,058)	232,165	(6,991)	625,003
Restricted funds	152,117	5,816,728	(5,072,596)	(747,153)	-	149,096
	<u>1,673,338</u>	<u>6,170,305</u>	<u>(5,548,559)</u>	<u>-</u>	<u>(6,991)</u>	<u>2,288,093</u>

20. Analysis of net assets between funds

Analysis of net assets between funds - current period

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Tangible fixed assets	1,363,027	-	1,363,027
Fixed asset investments	106,607	-	106,607
Current assets	1,194,721	626,662	1,821,383
Creditors due within one year	(894,782)	-	(894,782)
Creditors due in more than one year	(103,938)	-	(103,938)
Total	<u>1,665,635</u>	<u>626,662</u>	<u>2,292,297</u>

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

20. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior period

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Tangible fixed assets	868,994	-	868,994
Fixed asset investments	108,667	-	108,667
Current assets	1,963,517	149,096	2,112,613
Creditors due within one year	(691,950)	-	(691,950)
Creditors due in more than one year	(110,231)	-	(110,231)
Total	2,138,997	149,096	2,288,093

21. Reconciliation of net movement in funds to net cash flow from operating activities

	Group 2024 £	Group 2023 £
Net income for the period (as per Statement of Financial Activities)	4,204	614,755
Adjustments for:		
Depreciation charges	5,966	3,905
Gains on investments	2,060	6,991
Dividends, interests and rents from investments	(56,352)	(22,401)
Increase in debtors	(46,274)	(108,712)
Increase/(decrease) in creditors	202,832	(70,880)
Net cash provided by operating activities	112,436	423,658

22. Analysis of cash and cash equivalents

	Group 2024 £	Group 2023 £
Cash in hand	1,616,171	1,953,676

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

23. Analysis of changes in net debt

	At 1 April 2023	Cash flows	At 31 March 2024
	£	£	£
Cash at bank and in hand	1,953,676	(337,505)	1,616,171
Debt due within 1 year	(7,155)	-	(7,155)
Debt due after 1 year	(110,231)	6,293	(103,938)
	<u>1,836,290</u>	<u>(331,212)</u>	<u>1,505,078</u>

24. Pension commitments

The charity operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund and amounted to £162,995 (2023: £131,100). At the balance sheet date, £13,444 (2023: £22,686) was payable to the fund and is included in creditors.

25. Operating lease commitments

At 31 March 2024 the Group and the Charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	Group 2024 £	Group 2023 £	Charity 2024 £	Charity 2023 £
Not later than 1 year	66,539	53,944	66,539	53,944
Later than 1 year and not later than 5 years	108,515	132,925	108,515	132,925
	<u>175,054</u>	<u>186,869</u>	<u>175,054</u>	<u>186,869</u>

26. Related party transactions

Graham Shaw, husband of CEO Caroline Shaw, provided bid and consultancy services to the charity during the year totalling £72,685 (2023: £47,876). At the year end, £33,750 (2023: £21,645) was outstanding.

IMAGO COMMUNITY

England & Wales - Charity number 1108388

Accounts

Registered number: 05354482
Charity number: 1108388

Imago Community
(A Company Limited by Guarantee)

Trustees' Report and Financial Statements

For the Year Ended 31 March 2023

Imago Community
(A Company Limited by Guarantee)

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Imago Community
(A Company Limited by Guarantee)

Reference and Administrative Details of the Charity, its Trustees and Advisers
For the Year Ended 31 March 2023

Trustees Mr P R Woodhouse, Chairman
Mr E Weeks
Mrs D Swanson
Mrs L Ellis
Mr J Cheesman
Miss E Rogula
Mr D Oguntoye
Mr A Barrow

Company registered number 05354482

Charity registered number 1108388

Registered office John Spare House
17-19 Monson Road
Tunbridge Wells
Kent
TN1 1LS

Company secretary Mrs C Shaw

Chief executive officer Mrs C Shaw

Independent auditor Kreston Reeves LLP
Chartered Accountants
Montague Place
Quayside
Chatham Maritime
Chatham
Kent
ME4 4QU

Bankers CAF Bank
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4JQ

Solicitors Cripps
Wallside House
12 Mount Ephraim Road
Tunbridge Wells
Kent
TN1 1EG

Imago Community
(A Company Limited by Guarantee)

Trustees' Report
For the Year Ended 31 March 2023

The Trustees present their annual report for Imago, together with the audited financial statements of Imago Community and Enterprise Solutions Kent (CIC) for the year 1 April 2022 to 31 March 2023.

Since the company qualifies as small under section 383, the strategic report required of medium and large companies under The Companies Act 2006 (Strategic Report and Director's Report) Regulations 2013 is not required.

Objectives and activities

a. Policies and objectives

The principal objective of the Company is to promote charitable purposes for the benefit of the community in the local government districts of Kent, East Sussex, Medway and London, and elsewhere.

In particular:

- the advancement of education, the protection of health, the relief of poverty, distress and sickness, the promotion, organisation and facilitation of co operational and partnership, working between third sector, statutory and other relevant bodies in the achievement of these purposes within the area of benefit.
- Imago
 - o delivers a range of services to individuals, voluntary and community organisations, and private and public sector agencies.
 - o embraces a model of co production; working with clients, funders and partners to empower the most vulnerable and disadvantaged.
 - o adopts a professional approach; creating a culture of enablement that involves, innovates and achieves.
 - o aspires to a society where every individual is happy, healthy and fulfilled.

The Trustees consider the aims, objectives and activities each year, as well as reviewing those activities that are planned, and the outcomes of the work in the previous year. It helps the Trustees ensure that the aims, objectives and activities remain based on the organisation's stated purpose.

The Trustees confirm that they have referred to, and given due consideration to, the guidance contained in the Charity Commission's 'Public Benefit: running a charity – PB2' alongside other Charity Commission guidance, when reviewing the Organisation's aims and objectives and in planning future activities.

Imago Community
(A Company Limited by Guarantee)

Trustees' Report (continued)
For the Year Ended 31 March 2023

Achievements and performance

a. Key financial performance Indicators

As a Charity with a variety of projects, we have ongoing measures to ensure the costs of each project are allocated to their own cost centre. All expenses are broken down to the individual projects and checks are made to ensure this is completed correctly.

The processes of weekly monitoring of cashflow, aged debtors and aged creditors ensure we are working to budget. Expenses are checked against pool car usage to ensure efficiency. Our reserves policy and budget position are reviewed quarterly at board meetings.

The income for Imago Community for the year was £6,170,184, and expenditure was £5,741,578 resulting in a net operating surplus of £428,606. After crediting the loss on the revaluation of the investment of £6,991, the organisation made an overall surplus of £421,615.

At year end, £2,138,997 is held in unrestricted funds, of which the Trustees have designated £1,513,994 as follows:

£ 868,994	– Building
£ 500,000	– Property purchase
£ 30,000	- Fundraising and PR costs
£ 50,000	- Development and pilot projects
£ 15,000	- Marketing
£ 50,000	- Building repairs
£ 1,513,994	

- £625,003 represents the free general reserves of the company.
- A balance of £149,096 is held in restricted funds.
- Depreciation has not been charged on the land and buildings this financial year.

b. Review of activities

During this year, we have again been awarded the Young Carers contract for Kent, and another year's extension for East Sussex. The Medway Care Navigator contract was again awarded to Imago for another three years. We have increased our business with individual Primary Care Networks, providing Social Prescribers within surgeries to serve the local community.

The Trustees would like to express their gratitude to the local authorities and Councils that continue to support the organisation with their grants and contracts.

The Trustees have considered how Imago activities deliver Public Benefit. The charitable activities we have undertaken during the year to deliver this include the following:

Trustees' Report (continued)
For the Year Ended 31 March 2023

Achievements and performance (continued)

Working with children and young people to help them make a positive contribution in their lives, homes and communities.

Short Breaks and Siblings Support offers a programme of activities to children and young people with disabilities and their siblings, comprised of Saturday clubs and after-school youth cafes during term time, and day breaks on Saturdays, and during the school holidays. The programme encourages participants to develop independence and confidence by enabling them to access mainstream activities alongside their peers; and offers much needed respite to families. 219 Short Break activities delivered face-to-face.

- *"Our daughter has profound Autism. She often does not want to leave home and finds social activities difficult. I can feel overwhelmed caring for her, and her brother often misses out. The Imago siblings worker helped my son take part in respite activities which has got him 'out of his shell'. He is now always the first to try an activity" - Parent of a Short Breaks siblings participant*

SAFE is a programme working in Greenwich to raise awareness of mental health and suicide amongst young people, developing resilience, and reducing stigma around mental health. Participative awareness sessions are delivered in schools, and a peer support programme developed through the Safe Ambassador scheme.

YANA (You are not alone) responds to the low level mental health needs of children and young people across Kent. YANA delivers personalised planning, online wellbeing and emotional resilience workshops, tailored one-to-one coaching sessions and information, advice and guidance. 1,651 young people were supported to improve their wellbeing.

- *"My son found YANA a fantastic service, I have never known him to talk so freely to anyone" – Parent of a YANA participant*

Over 25 years empowering Young Carers (YC's) to increase their wellbeing and minimise the negative impact of their caring role.

Imago Young Carers support young people aged 5-24 who have a caring responsibility for an adult or sibling; helping prevent inappropriate caring, minimising the negative impact of their caring role and developing resilience and well-being. All YC's receive an assessment which enables the team to offer appropriate targeted short-term interventions in line with an agreed support plan; this ensures the YC has a voice and is encouraged to reach their full potential into adulthood with equal opportunity for employment and education.

Imago currently supports YC's in **Kent, East Sussex and the London Boroughs of Southwark, Havering and Bexley**. Imago also administers the free Kent Travel Saver Pass for YC's.

- 10,365 Young Carers supported.
- 97% of Young Carers reporting positive improvement from our support.
- *"I love Young Carers, it's the best!" – Young Carer*

Young Carers Workforce Development offers free and flexible training to schools, agencies and other professionals across Kent, supporting the identification and support of YC's within their line of work. Awareness raising is a crucial to identifying and engaging with *hidden or hard-to-reach* Young Carers; and involves developing a better understanding of "What do we mean by a Young Carer?", as well as advising of legislative changes and statutory obligations in the support of YC's across all services.

Trustees' Report (continued)
For the Year Ended 31 March 2023

Achievements and performance (continued)

Young Carers Festival at Bowles

150 Young Carers had the opportunity to attend Bowles Nr. Eridge. This was a great opportunity for Young Carers who wouldn't usually get the chance to have time out to be a child and have fun with friends. Young Carers made friendships while undertaking activities that challenged them, taking many outside their comfort zones, including Leap of Faith, rock climbing, bush craft, high ropes, and low ropes.

- 97% of Young People enjoyed all the activities.
- 90% of Young People said that they had tried something new.
- *"My daughter really enjoyed her time with you at the Festival, she made new friends who she feels are going to be a good support network for her."* - **Young Carers Parent about Festival.**

Working with vulnerable and disadvantaged adults to support independence through choice and provision.

CAMEO (Come and Meet Each Other) is a facilitated group supporting people aged 50 or over, who live in Dartford, Gravesham and Swanley, and now in East Kent and are experiencing social isolation or loneliness due to changing life circumstances. Activities are inclusive and informal, and consider healthy living, caring for the planet and self-care.

- *"It's made such a difference meeting with new people and trying out new activities, I was very lonely and feeling down previously. Thank you so much".* - **CAMEO participant**

Telephone Befriending is a service which was carried on from COVID and has made 4,104 contacts. Clients are telephone weekly for around 30 minutes to catch up and offer information, advice and guidance.

Wellbeing Matters Community Navigation Service provides person centred support for adults over 55, those over 18 with complex needs and Adult Carers. The Navigators work with individuals carrying out holistic assessments and Statutory Carers assessments, working with them to identify what will make the greatest difference in improving their health and wellbeing. The Service addresses the wider determinants of health offering information and guidance, and 1:1 emotional and practical support; encouraging and supporting individuals in reaching their personal goals, and helping people to access a range of community, health, and social care options.

Across Dartford, Gravesham, Swanley and Swale:

- 9,630 clients and carers supported
- 98% strongly agreed that the Service supported them to meet their goals
- Thousands claimed for backdated benefit payments
- *"My husband's dementia is getting worse and I was finding it increasingly difficult to care for him. Our Navigator helped us get more support with personal care, reduced our Council Tax and arranged to fit door sensors. I feel much better now I know where I can go for help."* - **Community Navigation Client**

Hospital Navigators Darent Valley Hospital (DVH), DGS Community Hospitals and Medway Maritime (MFT) working as part of the integrated discharge teams for intermediate and secondary care supporting avoidable admissions, and timely patient discharge. Hospital Navigators work with patients and their families to ensure community support and services are in place to enable the patient to return home.

- 94 days early discharge and 48 days avoided hospital admissions in DVH - a saving of £71k
- *"My name is Maxine, I am a Senior Discharge Liaison Officer MFT, I would like to express my gratitude to the excellent professional service of IMAGO. This service has been so reliable to the discharge planning of patients who require community help. It is an invaluable service to both the community and the hospital".*

Trustees' Report (continued)
For the Year Ended 31 March 2023

Achievements and performance (continued)

Medway Wellbeing Navigators are aligned to the Primary Care Networks across Medway, working with GP surgeries, multi-disciplinary teams, and the community to support adults over the age of 18. Wellbeing Navigators offer 1:1 support, offering a range of services including: benefits checks; completing applications to DWP; Government and charitable grants; food; fuel voucher application; addressing housing issues; and accessing local community activities and support services.

- 4,796 new referrals
- Supporting 10,114 clients
- 95% increase in client's financial stability following Navigator intervention
- 60% improvement in levels of wellbeing

Social Prescribing links patients in primary and secondary care with sources of support within their local community. It provides GPs and clinicians with a non-medical referral option - a system of support that operates alongside existing treatments, providing a holistic approach in improving the health and wellbeing of patients, encouraging self-management, and reducing the level of inappropriate GP appointments. The specialist social prescribing roles enable focused support for adults and CYP with mental health issues, and other identified specialist cohorts of patients.

- 6,714 new referrals into the project across all PCN's
- Ongoing support to 7,380 clients
- *"Since I first became ill, I didn't have anyone to help me, but the help from a Social Prescriber was really reassuring. They regularly contact me, and now I feel more independent."* - **Social Prescribing Client**

Volunteering support facilitates social action and helps to create stronger, more cohesive communities.

Imago Volunteering actively promotes volunteering across West Kent; attending public events, providing a signposting service for individuals, and publishing a digital newsletter. In addition, we promote best practice advice to local volunteer-involving organisations and facilitate the West Kent Volunteer Coordinators' network. We also have our own team of volunteers working across our projects and in our Head Office. We currently have over 70 volunteers.

Dial 2 Drive is an affordable volunteer-led community transport scheme for people unable to access public transport due to older age, illness, mental health or disability. The service regularly provides drives to medical appointments, shopping trips and social activities.

- 3,981 journeys completed by our volunteer drivers.
- *"I rely on the lovely volunteer drivers that take me to see my Husband in his care home, it's the only way I get to see him and is the highlight of my week".*
- *"Thank you to everybody at D2D for the service you provided for my mother. It helps maintain her independence."* - **Dial 2 Drive clients**

Community services help local voluntary and community organisations to deliver appropriate, effective and sustainable services.

Community Development support is provided through social media, e bulletins and one-to-one advice. Relevant and timely information is provided on a wide range of issues, such as fundraising, governance, change management, quality, policy, merger and collaboration. Imago champions the Voice of the Sector across West Kent.

Imago Retail operates a charity shop in Tunbridge Wells, raising funds to enhance the projects we deliver and to provide wider support across the community. As well as selling items to support our services, towels are collected for animal rescue centres, coats and blankets for homeless support and underwear for Smalls for All. The shop also provides supported volunteering placements enabling vulnerable adults and young people to develop their confidence and skills in a retail environment.

Imago Community
(A Company Limited by Guarantee)

Trustees' Report (continued)
For the Year Ended 31 March 2023

Achievements and performance (continued)

Youth Voice ensures that young people play a central role in addressing matters that affect them and in influencing policy and services. Imago supports various groups, including a Young Carers Forum and an Imago Young People's Shadow Board.

Adopting a social business model throughout its activities, and offering professional and business advice to others.

Training Services offer professional support to voluntary and community organisations, statutory authorities and social enterprises. Imago provides a suite of 32 accredited training programmes and offers bespoke in house training courses, including specialist outcomes workshops and safeguarding training.

Consultancy Services offer a bespoke service to the Sector. Assignments have included board development, organisational mergers, change management, quality systems and general management support.

Business Services offer a framework for successful participation between the business and their community. Our dedicated team of consultants offer information, advice and support to enable local businesses to develop their Corporate Social Responsibility policies. Business involvement in local communities makes a positive difference for all involved.

Apprenticeship opportunities for young unemployed people are available through Imago, and we are committed to creating meaningful and challenging roles across our projects. Apprenticeships are an ideal introduction to the work of the voluntary and community sector to a range of unemployed young people and are a springboard into future employment. Imago's Apprenticeship Scheme is supported by Cripps, a local business.

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the organisation has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

b. Reserves policy

The Trustees have set a Reserves Policy which requires that the organisation's core activity could continue for three to six months during a period of unforeseen difficulty. The calculation of the required level of reserves is an integral part of Imago's planning, budgeting and forecasting. Imago's project staff would be subject to TUPE laws and would not be part of this calculation.

The free General Reserves of the Organisation at the year end were £625,003 which is on target for this policy.

Before designated sums, the unrestricted reserves were £1,270,003 after allocation of the Building. We have used this opportunity to invest in the future of the organisation by designating further sums. We will be purchasing a new, more suitable building in the coming financial year. The Development and Pilot Project designation will enable us to continue looking for ways to diversify our income streams and the designation for Fundraising and Public Relations will increase our profile and public and funders' awareness of our services. We have also designated a small amount for building repairs.

c. Investment policy and performance

The organisation has considered the most appropriate policy for investing funds and has found that specialised unit trusts, designed for the Charity Sector, meet their requirements to generate both income and potential capital growth.

Imago Community
(A Company Limited by Guarantee)

Trustees' Report (continued)
For the Year Ended 31 March 2023

Structure, governance and management

a. Constitution

The organisation is a charitable company limited by guarantee and is governed by its Memorandum and Articles of Association dated 14th December 2004. It is registered as a charity with the Charity Commission under number 1108388. Imago Community originally became a charity in 1965.

b. Methods of appointment or election of Trustees

The management of the organisation is the responsibility of the Trustees who are elected and co opted under the terms of the Articles of Association along with guidelines from the Trustee recruitment toolkit provided by the NCVO (National Council for Voluntary Organisations) of which the organisation is a member.

c. Induction and training of Trustees

New Trustees receive a Trustee induction pack which clearly lays out rules, regulations and expectations. The new Trustee will shadow Heads of Service to enable them to learn about the organisation's projects and its services.

d. Pay policy for senior staff

The Market rate is applied, benchmarking against the ACEVO yearly pay survey.

e. Organisational structure and decision making

The Board of Trustees consists of nine members and meets five times a year.

f. Risk management

The Trustees have in place a risk register which is reviewed quarterly and updated annually. These risks cover all aspects of the operations of the organisation, including, but not limited to:

Financial controls and compliance; Insurance; Compliance with data protection, Company law, Charities Commission, and Health and Safety legislation; Uncertainty of local authority grants; Non delivery/completion of projects; Safeguarding; Disaster management; Quality systems; and Governance.

A red/amber/green system is used, and the risks are reviewed at every Board Meeting. The Company's register is available for inspection. No red risks were identified for this financial year.

Plans for future periods

The organisation intends that by continuing to develop services, this will provide a resilient future. Although a large part of the organisation's income is local authority contract based, Imago is confident it will secure funding to continue its current services and develop new ones. The organisation strives to preserve its core function of Social Action, which enables us to provide support for many external organisations and to support our key direct delivery projects, many of which depend on volunteer recruitment and training.

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Imago Community
(A Company Limited by Guarantee)

Trustees' Report (continued)
For the Year Ended 31 March 2023

Statement of Trustees' responsibilities

The Trustees (who are also the directors of the Charity for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial . Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Group and the Charity and of their incoming resources and application of resources, including their income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- The organisation intends that by continuing to develop services, this will provide a resilient future.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Group and the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Group and the Charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Group and the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Disclosure of information to auditor

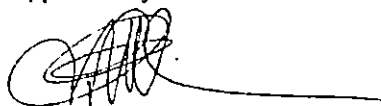
Each of the persons who are Trustees at the time when this Trustees' Report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the charitable group's auditor is 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 group's auditor is aware of that information.

Auditor

The auditor, Kreston Reeves LLP, has indicated his willingness to continue in office. The designated Trustees will propose a motion reappointing the auditor at a meeting of the Trustees.

Approved by order of the members of the board of Trustees and signed on their behalf by:



Mr P R Woodhouse
Chairman

Date: 15th December 2023

Independent Auditor's Report to the Members of Imago Community

Opinion

We have audited the financial statements of Imago Community (the 'parent charitable company') and its subsidiaries (the 'group') for the year ended 31 March 2023 which comprise the Consolidated Statement of Financial Activities, the Consolidated Balance Sheet, the Charity Balance Sheet, the Consolidated Statement of Cash Flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the Group's and of the parent charitable company's affairs as at 31 March 2023 and of the Group's incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Group in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Group's or the parent charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Imago Community
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Independent Auditor's Report to the Members of Imago Community (continued)

Other information

The other information comprises the information included in the Annual Report other than the financial statements and our Auditor's Report thereon. The Trustees are responsible for the other information contained within the Annual Report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Trustees' Report is inconsistent in any material respect with the financial statements; or
- the parent charitable company has not kept sufficient accounting records; or
- the parent charitable company financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Trustees' Responsibilities Statement, the Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the Group's and the parent charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the Group or the parent charitable company or to cease operations, or have no realistic alternative but to do so.

Independent Auditor's Report to the Members of Imago Community (continued)

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 151 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditor's Report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- Discussions with management and assessment of known or suspected instances of non-compliance with laws and regulations (including health and safety) and fraud; and
- Assessment of identified fraud risk factors; and
- Challenging assumptions and judgements made by management in its significant accounting estimates; and
- Performing analytical procedures to identify any unusual or unexpected relationships, including related party transactions, that may indicate risks of material misstatement due to fraud; and
- Confirmation of related parties with management, and review of transactions throughout the period to identify any previously undisclosed transactions with related parties outside the normal course of business; and
- Reading minutes of meetings of those charged with governance; and
- Review of significant and unusual transactions; and
- Identifying and testing journal entries, in particular any manual entries made at the year end for financial statement preparation.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion of the effectiveness of the charitable company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Trustees.
- Conclude on the appropriateness of the Trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in my Auditor's Report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of my Auditor's Report. However, future events or conditions may cause the charitable company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Imago Community
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Independent Auditor's Report to the Members of Imago Community (continued)

- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the Group audit. We remain solely responsible for our audit opinion.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an Auditor's Report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members, as a body, for our audit work, for this report, or for the opinions we have formed.

Kreston Reeves LLP

Susan Robinson BA FCA MCMl FCIE DChA (Senior statutory auditor)

for and on behalf of
Kreston Reeves LLP

Chartered Accountants
Statutory Auditor

Chatham Maritime

Date: 18 December 2023

Kreston Reeves LLP are eligible to act as auditors in terms of section 1212 of the Companies Act 2006.

Imago Community
(A Company Limited by Guarantee)

Consolidated Statement of financial activities (incorporating Income and expenditure account)
For the Year Ended 31 March 2023

	Note	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income from:					
Donations and legacies	3	4,411	33,121	37,532	43,768
Charitable activities	4	114,446	5,707,578	5,822,024	4,204,897
Other trading activities	6	126,750	75,915	202,665	184,293
Investments	7	22,401	-	22,401	13,685
Other income	8	85,569	114	85,683	33,024
Total income		353,577	5,816,728	6,170,305	4,479,667
Expenditure on:					
Raising funds	9	207,636	45	207,681	259,974
Charitable activities	10	268,327	5,072,551	5,340,878	4,443,317
Total expenditure		475,963	5,072,596	5,548,559	4,703,291
Net (expenditure)/income before net (losses)/gains on investments		(122,386)	744,132	621,746	(223,624)
Net (losses)/gains on investments		(6,991)	-	(6,991)	7,856
Net (expenditure)/income		(129,377)	744,132	614,755	(215,768)
Transfers between funds	18	747,153	(747,153)	-	-
Net movement in funds		617,776	(3,021)	614,755	(215,768)
Reconciliation of funds:					
Total funds brought forward		1,521,221	152,117	1,673,338	1,889,106
Net movement in funds		617,776	(3,021)	614,755	(215,768)
Total funds carried forward		2,138,997	149,096	2,288,093	1,673,338

Imago Community

(A Company Limited by Guarantee)

**Charity Statement of financial activities (Incorporating Income and expenditure account)
For the Year Ended 31 March 2023**

	Note	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income from:					
Donations and legacies	3	4,411	33,121	37,532	43,768
Charitable activities	4	114,446	5,707,578	5,822,024	4,204,897
Other trading activities	6	126,750	75,915	202,665	184,293
Investments	7	22,280	-	22,280	13,685
Other income	8	85,569	114	85,683	33,024
Total income		353,456	5,816,728	6,170,184	4,479,667
Expenditure on:					
Raising funds	9	1,928	45	1,973	2,061
Charitable activities	10	312,054	5,427,551	5,739,605	4,443,317
Total expenditure		313,982	5,427,596	5,741,578	4,445,378
Net income before net gains/(losses) on investments		39,474	389,132	428,606	34,289
Net gains/(losses) on investments		(6,991)	-	(6,991)	7,856
Net income/(expenditure)		32,483	389,132	421,615	42,145
Transfers between funds		392,153	(392,153)	-	-
Net movement in funds		424,636	(3,021)	421,615	42,145
Reconciliation of funds:					
Total funds brought forward		1,318,933	152,117	1,471,050	1,428,905
Net movement in funds		424,636	(3,021)	421,615	42,145
Total funds carried forward		1,743,569	149,096	1,892,665	1,471,050

Imago Community
(A Company Limited by Guarantee)
Registered number: 05354482

Consolidated Balance Sheet
As at 31 March 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	13	868,994	857,911
Investments	14	108,667	115,658
		<u>977,661</u>	<u>973,569</u>
Current assets			
Debtors	15	158,937	50,225
Cash at bank and in hand		1,953,676	1,529,791
		<u>2,112,613</u>	<u>1,580,016</u>
Creditors: amounts falling due within one year	16	(691,950)	(764,658)
Net current assets		<u>1,420,663</u>	<u>815,358</u>
Total assets less current liabilities		<u>2,398,324</u>	<u>1,788,927</u>
Creditors: amounts falling due after more than one year	17	(110,231)	(115,589)
Total net assets		<u><u>2,288,093</u></u>	<u><u>1,673,338</u></u>
Charity funds			
Restricted funds	18	149,096	152,117
Unrestricted funds			
Designated funds	18	1,513,994	1,002,911
General funds	18	625,003	518,310
Total unrestricted funds	18	<u>2,138,997</u>	<u>1,521,221</u>
Total funds		<u><u>2,288,093</u></u>	<u><u>1,673,338</u></u>

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

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

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



Mr P R Woodhouse

Chairman

Date: 15th December 2023

The notes on pages 19 to 38 form part of these financial statements.

Imago Community
(A Company Limited by Guarantee)
Registered number: 05354482

Charity Balance Sheet
As at 31 March 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	13	868,994	857,911
Investments	14	108,667	115,658
		<u>977,661</u>	<u>973,569</u>
Current assets			
Debtors	15	158,937	50,225
Cash at bank and in hand		1,867,787	1,443,951
		<u>2,026,724</u>	<u>1,494,176</u>
Creditors: amounts falling due within one year	16	(1,001,489)	(881,106)
Net current assets		<u>1,025,235</u>	<u>613,070</u>
Total assets less current liabilities		<u>2,002,896</u>	<u>1,586,639</u>
Creditors: amounts falling due after more than one year	17	(110,231)	(115,589)
Total net assets		<u><u>1,892,665</u></u>	<u><u>1,471,050</u></u>
Charity funds			
Restricted funds	18	149,096	152,117
Unrestricted funds			
Designated funds	18	1,013,994	1,002,911
General funds	18	729,575	316,022
Total unrestricted funds	18	<u>1,743,569</u>	<u>1,318,933</u>
Total funds		<u><u>1,892,665</u></u>	<u><u>1,471,050</u></u>

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

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

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



Mr P R Woodhouse

Chairman

Date: 15th December 2023

The notes on pages 19 to 38 form part of these financial statements.

Imago Community
(A Company Limited by Guarantee)

Consolidated Statement of Cash Flows
For the Year Ended 31 March 2023

	Note	2023 £	2022 £
Cash flows from operating activities			
Net cash used in operating activities	21	423,658	19,974
Cash flows from investing activities			
Dividends, interests and rents from investments		22,401	13,685
Purchase of tangible fixed assets		(14,988)	-
Net cash provided by investing activities		7,413	13,685
Cash flows from financing activities			
Repayments of borrowing		(7,186)	(7,722)
Change in cash and cash equivalents in the year		423,885	25,937
Cash and cash equivalents at the beginning of the year		1,529,791	1,503,854
Cash and cash equivalents at the end of the year	22	1,953,676	1,529,791

The notes on pages 19 to 38 form part of these financial statements

Imago Community
(A Company Limited by Guarantee)

Notes to the Financial Statements
For the Year Ended 31 March 2023

1. General Information

Imago Community is a registered charity in England. The charity's registered address is John Spare House, 17-19 Monson Road, Tunbridge Wells, Kent, TN1 1LS.

Imago Community is also a registered company limited by guarantee. The members of the company are the Trustees named on page 1. In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per member of the company.

2. Accounting policies

2.1 Basis of preparation of financial statements

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 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Imago Community 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.

The Consolidated Statement of Financial Activities (SOFA) and Consolidated Balance Sheet consolidate the financial statements of the Group and its subsidiary undertaking. The results of the subsidiary are consolidated on a line by line basis.

2.2 Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Notes to the Financial Statements
For the Year Ended 31 March 2023

2. Accounting policies (continued)

2.3 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Consolidated Statement of Financial Activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance Sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Where the donated good is a fixed asset, it is measured at fair value, unless it is impractical to measure this reliably, in which case the cost of the item to the donor should be used. The gain is recognised as income from donations and a corresponding amount is included in the appropriate fixed asset class and depreciated over the useful economic life in accordance with the Charity's accounting policies.

On receipt, donated professional services and facilities are recognised on the basis of the value of the gift to the Charity which is the amount it would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the Group to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Group's objectives, as well as any associated support costs.

2.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Group; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

Notes to the Financial Statements
For the Year Ended 31 March 2023

2. Accounting policies (continued)

2.6 Tangible fixed assets and depreciation

Tangible fixed assets costing more than £5,000 are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following bases:

Freehold property	- 0 - 2% straight line
Motor vehicles	- 33% straight line
Computer equipment	- 33% straight line
Other fixed assets	- 10% straight line

2.7 Investments

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance Sheet date, unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Gains/(Losses) on investments' in the Consolidated Statement of Financial Activities.

2.8 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.9 Stock

Stock does not include goods donated for sale as it is impractical to measure reliably the fair value of these donated items.

2.10 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Notes to the Financial Statements
For the Year Ended 31 March 2023

2. Accounting policies (continued)

2.11 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Consolidated Statement of Financial Activities as a finance cost.

2.12 Financial instruments

The Group only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.13 Operating leases

Rentals paid under operating leases are charged to the Consolidated Statement of Financial Activities on a straight line basis over the lease term.

2.14 Pensions

The Group operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Group to the fund in respect of the year.

2.15 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Group and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Group for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

Imago Community
(A Company Limited by Guarantee)

Notes to the Financial Statements
For the Year Ended 31 March 2023

3. Income from donations and legacies

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Donations	4,411	33,121	37,532

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Donations	16,092	27,676	43,768

4. Income from charitable activities

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Grants receivable	63,175	5,705,627	5,768,802
Non-contracted activities - Project income	-	1,951	1,951
Training course fees	4,950	-	4,950
Volunteers' driving income	46,321	-	46,321
	114,446	5,707,578	5,822,024

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Grants receivable	16,842	4,127,813	4,144,655
Non-contracted activities - Project income	-	5,730	5,730
Training course fees	27,090	-	27,090
Volunteers' driving income	27,422	-	27,422
	71,354	4,133,543	4,204,897

Notes to the Financial Statements
For the Year Ended 31 March 2023

5. Grants receivable

	2023 £	2022 £
Kent County Council	3,416,108	2,134,324
Children In Need	-	18,840
Tunbridge Wells Borough Council	3,875	17,542
Sevenoaks District Council	27,625	10,125
Kent Volunteer Partnership	10,500	-
The Ivy and Jane Charitable Trust	10,506	9,024
Havering District Council	50,999	50,999
Bexley Borough Council	108,092	78,366
Tonbridge and Malling Borough Council	6,600	3,600
Medway Council	463,975	491,453
NHS Clinical Commissioning Groups	1,207,849	1,002,524
East Sussex County Council	100,806	116,796
Southwark Borough Council	111,276	141,276
National Lottery	9,500	-
Department of Health	-	1,101
Greenwich Council	24,518	24,518
Other	109,227	3,000
Barclays	83,333	16,667
Hodge Foundation	-	9,500
Centre for Sustainable Energy	24,013	15,000
	5,768,802	4,144,655

Imago Community
(A Company Limited by Guarantee)

Notes to the Financial Statements
For the Year Ended 31 March 2023

6. Income from other trading activities

Income from fundraising events

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Volunteer fundraising	-	150	150
Events income	57,646	75,432	133,078
Income from selling donated goods	61,628	-	61,628
Gift Aid	7,476	333	7,809
	<u>126,750</u>	<u>75,915</u>	<u>202,665</u>

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Events income	2,623	111,024	113,647
Income from selling donated goods	67,229	-	67,229
Gift Aid	3,135	282	3,417
	<u>72,987</u>	<u>111,306</u>	<u>184,293</u>

7. Investment income

	Unrestricted funds 2023 £	Total funds 2023 £
Investment income	6,113	6,113
Interest received	16,288	16,288
	<u>22,401</u>	<u>22,401</u>

Notes to the Financial Statements
For the Year Ended 31 March 2023

7. Investment income (continued)

	Unrestricted funds 2022 £	Total funds 2022 £
Rental income	2,470	2,470
Investment income	5,491	5,491
Interest received	5,724	5,724
	<u>13,685</u>	<u>13,685</u>

8. Other Incoming resources

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
DBS checks income	984	-	984
Membership fees	8,865	-	8,865
Sundry income	75,720	114	75,834
	<u>85,569</u>	<u>114</u>	<u>85,683</u>

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
DBS checks income	11,239	-	11,239
Membership fees	8,260	-	8,260
Sundry income	13,024	501	13,525
	<u>32,523</u>	<u>501</u>	<u>33,024</u>

Imago Community
(A Company Limited by Guarantee)

Notes to the Financial Statements
For the Year Ended 31 March 2023

9. Expenditure on raising funds

Costs of raising voluntary income

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Costs of goods sold	1,483	-	1,483
Fundraising	445	45	490
	<u>1,928</u>	<u>45</u>	<u>1,973</u>

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Costs of goods sold	1,884	-	1,884
Fundraising	171	6	177
	<u>2,055</u>	<u>6</u>	<u>2,061</u>

Other trading expenses

	Unrestricted funds 2023 £	Total funds 2023 £
Administration expenses	38,887	38,887
Administration staff costs	166,821	166,821
	<u>205,708</u>	<u>205,708</u>

Other trading expenses (continued)

Notes to the Financial Statements
For the Year Ended 31 March 2023

9. Expenditure on raising funds (continued)

	Unrestricted funds 2022 £	Total funds 2022 £
Administration expenses	26,734	26,734
Administration staff costs	231,179	231,179
	<u>257,913</u>	<u>257,913</u>

10. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Charitable activity expenditure	<u>268,327</u>	<u>5,072,551</u>	<u>5,340,878</u>

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Charitable activity expenditure	<u>166,838</u>	<u>4,276,479</u>	<u>4,443,317</u>

Imago Community
(A Company Limited by Guarantee)

Notes to the Financial Statements
For the Year Ended 31 March 2023

Charitable activity expenditure

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Auditors' remuneration	7,750	-	7,750	7,350
Volunteers' expenses	30,274	50	30,324	20,305
Project costs	4,661	475,857	480,518	138,839
Meeting and training course expenses	21,156	14,286	35,442	40,465
Post, printing, stationery and publicity	13,256	6,804	20,060	22,200
Telephone	16,726	32,147	48,873	55,080
Information technology costs	91,638	1,058	92,696	71,125
Membership fees and subscriptions	2,160	100	2,260	7,962
Support costs chargeable/(recoverable)	(294,733)	294,733	-	-
Sundries, books and cleaning expenses	20,473	189	20,662	8,459
Rates and water	6,768	258	7,026	6,876
Light and heat	10,393	4,291	14,684	7,057
Insurance	17,672	3,949	21,621	21,507
Repairs and renewals	(16,091)	1,034	(15,057)	109,769
Rent payable	5,327	27,074	32,401	20,798
Travel and subsistence	2,177	26,387	28,564	13,698
Private healthcare	12,164	19,916	32,080	26,850
Bank charges	143	-	143	149
Irrecoverable VAT	-	17	17	38,605
Project delivery	105,119	50,000	155,119	2,075
Refreshments	4,763	6,887	11,650	8,190
Legal and professional fees	34,127	2,251	36,378	41,696
DBS check expenses	1,227	4,020	5,247	13,857
Motor vehicle expenses	39,627	28,403	68,030	58,406
Other staff costs	14,966	29,965	44,931	38,295
(Profit)/loss on disposal of fixed assets	(10,000)	-	(10,000)	-
Interest payable	6,478	-	6,478	4,417
Wages and salaries	102,754	3,574,799	3,677,553	3,232,826
Social security costs	9,786	340,587	350,373	291,378
Other pension costs	3,661	127,489	131,150	128,563
Depreciation	3,905	-	3,905	6,520
Total 2023	268,327	5,072,551	5,340,878	4,443,317
Total 2022	166,853	4,276,464	4,443,317	

Notes to the Financial Statements
For the Year Ended 31 March 2023

11. Staff costs

	Group 2023 £	Group 2022 £	Charity 2023 £	Charity 2022 £
Wages and salaries	3,844,374	3,464,005	3,677,553	3,232,826
Social security costs	350,373	291,378	350,373	291,378
Other pension costs	131,150	128,563	131,150	128,563
	<u>4,325,897</u>	<u>3,883,946</u>	<u>4,159,076</u>	<u>3,652,767</u>

The average number of persons employed by the Charity during the year was as follows:

	Group 2023 No.	Group 2022 No.	Charity 2023 No.	Charity 2022 No.
	167	150	167	150

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	Group 2023 No.	Group 2022 No.
In the band £90,001 - £100,000	1	1

The total employment benefits including employer pension and national insurance contributions of the key management personnel were £515,983 (2022: £484,179).

12. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2022 - £NIL).

During the year ended 31 March 2023, no Trustee expenses have been incurred (2022 - £NIL).

Imago Community
(A Company Limited by Guarantee)

Notes to the Financial Statements
For the Year Ended 31 March 2023

13. Tangible fixed assets

Group and Charity

	Freehold property £	Motor vehicles £	Other fixed assets £	Total £
Cost or valuation				
At 1 April 2022	878,397	27,655	30,000	936,052
Additions	-	14,988	-	14,988
Disposals	-	(7,845)	-	(7,845)
At 31 March 2023	878,397	34,798	30,000	943,195
Depreciation				
At 1 April 2022	20,486	27,655	30,000	78,141
Charge for the year	1,020	2,885	-	3,905
On disposals	-	(7,845)	-	(7,845)
At 31 March 2023	21,506	22,695	30,000	74,201
Net book value				
At 31 March 2023	856,891	12,103	-	868,994
At 31 March 2022	857,911	-	-	857,911

14. Fixed asset investments

	Listed investments £
Group and Charity	
Cost or valuation	
At 1 April 2022	115,658
Revaluations	(6,991)
At 31 March 2023	108,667

Imago Community
(A Company Limited by Guarantee)

Notes to the Financial Statements
For the Year Ended 31 March 2023

Investments at market value comprise:

	2023 £	2022 £
Listed investments	108,667	116,658

15. Debtors

	Group 2023 £	Group 2022 £	Charity 2023 £	Charity 2022 £
Due within one year				
Other debtors	146,674	41,975	146,674	41,975
Prepayments and accrued income	12,263	8,250	12,263	8,250
	158,937	50,225	158,937	50,225

16. Creditors: Amounts falling due within one year

	Group 2023 £	Group 2022 £	Charity 2023 £	Charity 2022 £
Bank loans	7,155	8,983	7,155	8,983
Trade creditors	169,107	148,392	169,107	148,392
Other taxation and social security	275,856	205,650	275,856	205,650
Other creditors	203	2,230	309,742	118,678
Accruals and deferred income	239,629	399,403	239,629	399,403
	691,950	764,658	1,001,489	881,106

17. Creditors: Amounts falling due after more than one year

	Group 2023 £	Group 2022 £	Charity 2023 £	Charity 2022 £
Bank loans	110,231	115,589	110,231	115,589

The aggregate amount of liabilities payable or repayable wholly or in part more than five years after the reporting date is:

	Group 2023 £	Group 2022 £	Charity 2023 £	Charity 2022 £
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Imago Community
(A Company Limited by Guarantee)

Notes to the Financial Statements
For the Year Ended 31 March 2023

17. Creditors: Amounts falling due after more than one year (continued)

	Group 2023 £	Group 2022 £	Charity 2023 £	Charity 2022 £
Payable or repayable by instalments	74,351	81,995	74,351	81,995

Included in creditors is a loan from Charity Bank, payable over 25 years at a rate of interest of 3.25% above the Bank of England base rate (minimum 0%). This loan is secured by the way of a legal charge over property 17-19 Monson Road, Tunbridge Wells, Kent.

Imago Community
(A Company Limited by Guarantee)

Notes to the Financial Statements
For the Year Ended 31 March 2023

18. Statement of funds

Statement of funds - current year

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 March 2023 £
Unrestricted funds						
Designated funds						
Fixed assets	857,911	-	(3,905)	14,988	-	868,994
Building repairs	50,000	-	-	-	-	50,000
Fundraising and PR	30,000	-	-	-	-	30,000
Marketing	15,000	-	-	-	-	15,000
Development and pilot projects	50,000	-	-	-	-	50,000
Property fund	-	-	-	500,000	-	500,000
	<u>1,002,911</u>	<u>-</u>	<u>(3,905)</u>	<u>514,988</u>	<u>-</u>	<u>1,513,994</u>
General funds						
General funds	<u>518,310</u>	<u>353,577</u>	<u>(472,058)</u>	<u>232,165</u>	<u>(6,991)</u>	<u>625,003</u>
Total Unrestricted funds	<u>1,521,221</u>	<u>353,577</u>	<u>(475,963)</u>	<u>747,153</u>	<u>(6,991)</u>	<u>2,138,997</u>
Restricted funds						
Children and Families	69,098	1,568,247	(1,219,007)	(353,646)	-	64,692
Adults and Community Services	83,019	4,248,481	(3,853,589)	(393,507)	-	84,404
	<u>152,117</u>	<u>5,816,728</u>	<u>(5,072,596)</u>	<u>(747,153)</u>	<u>-</u>	<u>149,096</u>
Total of funds	<u>1,673,338</u>	<u>6,170,305</u>	<u>(5,548,559)</u>	<u>-</u>	<u>(6,991)</u>	<u>2,288,093</u>

Imago Community
(A Company Limited by Guarantee)

Notes to the Financial Statements
For the Year Ended 31 March 2023

18. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 March 2022 £
Unrestricted funds						
Designated funds						
Fixed assets	864,431	-	(6,520)	-	-	857,911
Building repairs	50,000	-	-	-	-	50,000
Fundraising and PR	30,000	-	-	-	-	30,000
Marketing	15,000	-	-	-	-	15,000
Development and pilot projects	50,000	-	-	-	-	50,000
	-	-	-	-	-	-
	<u>1,009,431</u>	<u>-</u>	<u>(6,520)</u>	<u>-</u>	<u>-</u>	<u>1,002,911</u>
General funds						
General funds	724,114	206,641	(420,301)	-	7,856	518,310
Total Unrestricted funds	<u>1,733,545</u>	<u>206,641</u>	<u>(426,821)</u>	<u>-</u>	<u>7,856</u>	<u>1,521,221</u>
Restricted funds						
Children and Families	99,244	1,328,960	(1,359,106)	-	-	69,098
Adult and Community Services	56,317	2,944,066	(2,917,364)	-	-	83,019
	<u>155,561</u>	<u>4,273,026</u>	<u>(4,276,470)</u>	<u>-</u>	<u>-</u>	<u>152,117</u>
Total of funds	<u><u>1,889,106</u></u>	<u><u>4,479,667</u></u>	<u><u>(4,703,291)</u></u>	<u><u>-</u></u>	<u><u>7,856</u></u>	<u><u>1,673,338</u></u>

Notes to the Financial Statements
For the Year Ended 31 March 2023

19. Summary of funds

Summary of funds - current year

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers In/out £	Gains/ (Losses) £	Balance at 31 March 2023 £
Designated funds	1,002,911	-	(3,905)	514,988	-	1,513,994
General funds	518,310	353,577	(472,058)	232,165	(6,991)	625,003
Restricted funds	152,117	5,816,728	(5,072,596)	(747,153)	-	149,096
	<u>1,673,338</u>	<u>6,170,305</u>	<u>(5,548,559)</u>	<u>-</u>	<u>(6,991)</u>	<u>2,288,093</u>

Summary of funds - prior year

	Balance at 1 April 2021 £	Income £	Expenditure £	Gains/ (Losses) £	Balance at 31 March 2022 £
Designated funds	1,009,431	-	(6,520)	-	1,002,911
General funds	724,114	206,641	(420,301)	7,856	518,310
Restricted funds	155,561	4,273,026	(4,276,470)	-	152,117
	<u>1,889,106</u>	<u>4,479,667</u>	<u>(4,703,291)</u>	<u>7,856</u>	<u>1,673,338</u>

20. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Tangible fixed assets	868,994	-	868,994
Fixed asset investments	108,667	-	108,667
Current assets	1,963,517	149,096	2,112,613
Creditors due within one year	(691,950)	-	(691,950)
Creditors due in more than one year	(110,231)	-	(110,231)
Total	<u>2,138,997</u>	<u>149,096</u>	<u>2,288,093</u>

Imago Community
(A Company Limited by Guarantee)

Notes to the Financial Statements
For the Year Ended 31 March 2023

20. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Tangible fixed assets	857,911	-	857,911
Fixed asset investments	115,658	-	115,658
Current assets	1,427,899	152,117	1,580,016
Creditors due within one year	(764,658)	-	(764,658)
Creditors due in more than one year	(115,589)	-	(115,589)
Total	1,521,221	152,117	1,673,338

21. Reconciliation of net movement in funds to net cash flow from operating activities

	Group 2023 £	Group 2022 £
Net income/expenditure for the year (as per Statement of Financial Activities)	614,755	(215,768)
Adjustments for:		
Depreciation charges	3,905	6,520
Gains/(losses) on investments	6,991	(7,856)
Dividends, Interests and rents from investments	(22,401)	(13,685)
Decrease/(increase) in debtors	(108,712)	108,151
Increase/(decrease) in creditors	(70,880)	142,612
Net cash provided by operating activities	423,658	19,974

22. Analysis of cash and cash equivalents

	Group 2023 £	Group 2022 £
Cash in hand	1,953,676	1,529,791

Notes to the Financial Statements
For the Year Ended 31 March 2023

23. Analysis of changes in net debt

	At 1 April 2022	Cash flows	At 31 March 2023
	£	£	£
Cash at bank and in hand	1,529,791	423,885	1,953,676
Debt due within 1 year	(8,983)	1,828	(7,155)
Debt due after 1 year	(115,589)	5,358	(110,231)
	<u>1,405,219</u>	<u>431,071</u>	<u>1,836,290</u>

24. Pension commitments

The charity operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund and amounted to £131,100 (2022: £128,563). At the balance sheet date, £22,868 (2022: £19,761) was payable to the fund and is included in creditors.

25. Operating lease commitments

At 31 March 2023 the Group and the Charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	Group 2023 £	Group 2022 £	Charity 2023 £	Charity 2022 £
Not later than 1 year	53,944	36,943	53,944	36,943
Later than 1 year and not later than 5 years	132,925	124,158	132,925	124,158
	<u>186,869</u>	<u>161,101</u>	<u>186,869</u>	<u>161,101</u>

26. Related party transactions

Graham Shaw, husband of CEO Caroline Shaw, provided bid and consultancy services to the charity during the year totalling £47,876 (2022: £28,400). At the year end, £21,645 (2022: £20,000) was outstanding.

Cripps LLP, for which Edward Weeks acts as a Partner, provided legal advice to the charity during the year totalling £277 (2022: £2,388).

IMAGO COMMUNITY

England & Wales - Charity number 1108388

Accounts

Registered number: 05354482
Charity number: 1108388

Imago Community
(A Company Limited by Guarantee)

Trustees' Report and Financial Statements

For the Year Ended 31 March 2022

Imago Community
(A Company Limited by Guarantee)

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Imago Community
(A Company Limited by Guarantee)

Reference and Administrative Details of the Charity, its Trustees and Advisers
For the Year Ended 31 March 2022

Trustees	Mr P R Woodhouse, Chairman Mr E Weeks Mrs D Swanson Mr W Fearon (resigned 10 September 2021) Mrs L Ellis Mr J Cheesman Miss E Rogula Mr D Oguntoye Mr A Barrow
Company registered number	05354482
Charity registered number	1108388
Registered office	John Spare House 17-19 Monson Road Tunbridge Wells Kent TN1 1LS
Company secretary	Mrs C Shaw
Chief executive officer	Mrs C Shaw
Independent auditor	Kreston Reeves LLP Chartered Accountants Montague Place Quayside Chatham Maritime Chatham Kent ME4 4QU
Bankers	CAF Bank 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ
Solicitors	Cripps Wallside House 12 Mount Ephraim Road Tunbridge Wells Kent TN1 1EG

Imago Community
(A Company Limited by Guarantee)

Trustees' Report
For the Year Ended 31 March 2022

The Trustees present their annual report together with the audited financial statements of Imago Community and Enterprise Solutions Kent (CIC) for the year 1 April 2021 to 31 March 2022.

Since the company qualifies as small under section 383, the strategic report required of medium and large companies under The Companies Act 2006 (Strategic Report and Director's Report) Regulations 2013 is not required.

Objectives and activities

a. Policies and objectives

The principal objective of the Company is to promote charitable purposes for the benefit of the community in the local government districts of Kent, East Sussex, Medway and London, and elsewhere. In particular, the advancement of education, the protection of health, and the relief of poverty, distress and sickness; and the promotion, organisation and facilitation of co operational and partnership working between third sector, statutory and other relevant bodies in the achievement of these purposes within the area of benefit.

Imago delivers a range of services to individuals, voluntary and community organisations, and private and public sector agencies.

Imago embraces a model of co production; working with clients, funders and partners to empower the most vulnerable and disadvantaged.

Imago adopts a professional approach; creating a culture of enablement that involves, innovates and achieves.

Imago aspires to a society where every individual is happy, healthy and fulfilled.

The Trustees consider how planned activities will contribute to the aims and objectives they have set and review their aims, objectives and activities each year. The review also looks at what the organisation has achieved and the outcomes of the work in the previous 12 months, and helps the Trustees ensure that the aims, objectives and activities remain based on the organisation's stated purpose.

The Trustees confirm that they have referred to, and given due consideration to, the guidance contained in the Charity Commission's 'Public Benefit: running a charity – PB2' alongside other Charity Commission guidance, when reviewing the Organisation's aims and objectives and in planning future activities.

Achievements and performance

a. Key financial performance indicators

As a Charity with a variety of projects, we have ongoing measures to ensure the costs of each project are allocated to its own cost centre. All expenses are broken down to the individual projects and checks are made to ensure this is completed correctly.

The processes of weekly monitoring of cashflow, aged debtors and aged creditors ensure we are working to budget. Expenses are checked against pool car usage to ensure efficiency. Our reserves policy and budget position are reviewed quarterly at board meetings.

Imago Community
(A Company Limited by Guarantee)

Trustees' Report (continued)
For the Year Ended 31 March 2022

Achievements and performance (continued)

b. Review of activities

The income for Imago Community for the year was £4,479,667 and expenditure was £4,445,378 resulting in a net operating surplus of £34,289. After crediting the gain on the revaluation of the investment of £7,856, the organisation made an overall surplus of £42,145.

At year end, £1,521,221 is held in unrestricted funds of which the Trustees have designated £1,002,911 as follows:

£ 857,911	- Building
£ 30,000	- Fundraising and PR costs
£ 50,000	- Development and pilot projects
£ 15,000	- Marketing
£ 50,000	- Building repairs
£ 1,002,911	

£518,310 represents the free general reserves of the company. A balance of £152,117 is held in restricted funds. Depreciation has not been charged on the land and buildings this financial year.

During this year, as the COVID-19 pandemic continued, we were granted rollovers for the Short Breaks service by Kent County Council as were the Young Carers services in Kent, Bexley, Havering and Southwark by their respective councils. We have increased our business with individual Primary Care Networks, providing Social Prescribers within surgeries to serve the local community.

The Trustees would like to express their gratitude to the local authorities and Councils that continue to support the organisation with their grants and contracts.

The Trustees have considered how Imago activities deliver Public Benefit. The charitable activities we have undertaken during the year to deliver Public Benefit include the following:

Working with children and young people to help them make a positive contribution in their lives, homes and communities.

Short Breaks offers a programme of activities to children and young people with disabilities, comprised of Saturday clubs and after-school Youth Cafes during term time, and day breaks on Saturdays and during the school holidays. The programme encourages participants to develop independence and confidence by enabling them to access mainstream activities alongside their peers; and offers much needed respite to families. This year, some extra sessions were delivered online during lockdown periods; activity packs were sent out so that the young people could join in and feel part of the sessions.

- 507 Short Break activities delivered face-to-face.
- *"I just wanted to say thank you. F had a great time yesterday, said the group was so much fun, she has missed doing it so thank you for taking her and making my girl happy. She was chattering away about her day and how fun the group was... how skiing was hard but hilarious. It's nice to see her so happy."* -Parent of a **Short Breaks participant**

SAFE is a programme working in Kent and Greenwich to raise awareness of mental health and suicide amongst young people, developing resilience, and reducing stigma around mental health. Participative awareness sessions are delivered in schools, and a peer support programme developed through the Safe Ambassador scheme. Safe has trained 110 Safe Ambassadors and 1038 secondary school pupils have attended Safe workshops.

In addition, Safe colleagues have piloted a programme of wellbeing and mental health workshops at Tenterden Primary School; 54 pupils received 9 safe sessions each.

Trustees' Report (continued)
For the Year Ended 31 March 2022

Achievements and performance (continued)

The best thing about the service is...

- *"Hearing other people's opinions" Gender Diversity workshop*
- *"Becoming more educated on the topic" Gender Diversity workshop*
- *"Phone numbers to call if you need help" Self-Harm Awareness workshop*
- *"Ways to cope with emotional overload and better understanding overall of why people might self-harm" Self-Harm Awareness workshop*

Over 20 years empowering Young Carers (YC's) to increase their wellbeing and minimise the negative impact of their caring role.

Imago Young Carers support young people aged 5-24 who have a caring responsibility for an adult or sibling; helping prevent inappropriate caring, minimising the negative impact of their caring role and developing resilience and well-being. All YC's receive an assessment which enables the team to offer appropriate targeted short-term interventions in line with an agreed support plan; this ensures the YC has a voice and is encouraged to reach their full potential into adulthood with equal opportunity for employment and education.

Imago currently supports YC's in Kent, East Sussex and the London Boroughs of Southwark, Havering and Bexley. Imago also administers the free Kent Travel Saver Pass for YC's.

- 10,081 Young Carers supported
- 404 activities throughout the year with 2,899 attendees.
- *"Since she started coming your workshops have been so good for M, she was so excited to come and see the animals! She was particularly taken by the skinny pig. Please keep inviting her to your workshops because she really loves them." - Parent of a Young Carer*
- *"I really liked this workshop because you really get to express yourself by decorating your positivity jars and I think you need a positivity jar once in your life. It was amazing!" "We got to do the 6 ways to wellbeing and it was fun as we got to learn about it" "I liked the positivity jars as mine is space themed and really cool"*
- *"I love young carers, it's the best!" – Young Carers*

Young Carers Workforce Development offers free and flexible training to schools, agencies and other professionals across Kent, supporting the identification and support of YC's within their line of work. Awareness raising is a crucial to identifying and engaging with hidden or hard-to-reach Young Carers; and involves developing a better understanding of "What do we mean by a Young Carer?", as well as advising of legislative changes and statutory obligations in the support of YC's across all services.

Young Carers Festival at Bowles

89 Young Carers had the opportunity to attend Bowles Nr. Eridge. This was a great opportunity for Young Carers who wouldn't usually get the chance to have time out to be a child and have fun with friends. Young Carers made friendships while undertaking activities that challenged them, taking many outside their comfort zones, including Leap of Faith, rock climbing, bush craft, high ropes, and low ropes.

- 93% of Young People enjoyed all the activities.
- 90% of Young People said that they had tried something new.
- *"M absolutely loved Bowles. She enjoyed herself so much and even said she is proud of herself for overcoming her fears. I physically couldn't get her to stop talking about it. Her words were 'it was the best day of my life so far'"*
- *"You're a star" "I just wanted to say a HUGE THANK YOU. H had such a super time today at Bowles activity centre. He got so much out of it. Thank you for organising it and thank you to the staff who were with H. They were brilliant."*
- *"Hi, I just wanted to thank you so much for Isabella's opportunity to partake in the Bowles trip. Later week was a very difficult one with her Dads health, but she was able to thoroughly enjoy a day of not having to think about the sad stuff and just have fun. We are all truly grateful that she was lucky enough to be picked for such a well organised and exciting day. Thank you!"*

Young Carers Parents about Festival.

Trustees' Report (continued)
For the Year Ended 31 March 2022

Achievements and performance (continued)

Working with vulnerable and disadvantaged adults to support independence through choice and provision.

CAMEO (Come and Meet Each Other) is a facilitated group supporting people aged 50 or over, who live in Dartford, Gravesham and Swanley, and are experiencing social isolation or loneliness due to changing life circumstances. Activities are inclusive and informal, and consider healthy living, caring for the planet and self-care. Mostly we are delivering these meetings by Zoom due to the participants still preferring to remain at home.

- 2,431 contacts were made,
- *"It's made such a difference meeting with new people and trying out new activities, I was very lonely and feeling down previously. Thank you so much". CAMEO participant*

Wellbeing Matters Community Navigation Service provides person centred support for adults over 55, those over 18 with complex needs and Adult Carers. The Navigators work with individuals carrying out holistic assessments and Statutory Carers assessments, working with them to identify what will make the greatest difference in improving their health and wellbeing. The Service addresses the wider determinants of health offering information and guidance, and 1:1 emotional and practical support; encouraging and supporting individuals in reaching their personal goals, and helping people to access a range of community, health, and social care options.

Across Dartford, Gravesham, Swanley and Swale:

- 12,284 clients and carers supported
- 5,295 individuals received ongoing Navigation support
- In addition, 6,989 carers received ongoing support
- 94% strongly agreed that the Service supported them to meet their goals
- Over £11,000 claimed for backdated benefit payments for two clients
- *"I really wanted to thank you Robyn, for your support over the last few weeks. Since you became involved, I have felt very reassured that things are happening behind the scenes, rather than these deafening silences where we know nothing. You will make a huge difference for families."*
Community Navigation Client

Hospital Navigators Darent Valley Hospital (DVH), DGS Community Hospitals and Medway Maritime (MFT) working as part of the integrated discharge teams for intermediate and secondary care supporting avoidable admissions, and timely patient discharge. Hospital Navigators work with patients and their families to ensure community support and services are in place enable the patient to return home.

- 87 days early discharge and 44 days avoided hospital admissions in DVH a saving of £66k
- *"My name is Maxine, I am a Senior Discharge Liaison Officer MFT, I would like to express my gratitude to the excellent professional service of IMAGO. This service has been so reliable to the discharge planning of patients who require community help it is an invaluable service to both the community and the hospital"*

Medway Wellbeing Navigators are aligned to the Primary Care Networks across Medway, working with GP surgeries, multi-disciplinary teams, and the Community to support Adults over the age of 18. Wellbeing Navigators offer 1:1 support, offering a range of support including benefits checks, completing applications to DWP, Government and charitable grants, food, and fuel voucher application, housing issues and accessing local community activities and support services.

- 4,920 new referrals
- 80% increase in client's financial stability following Navigator intervention
- 60% improvement in client's positivity

Trustees' Report (continued)
For the Year Ended 31 March 2022

Achievements and performance (continued)

Social Prescribing links patients in primary and secondary care with sources of support within their local community. It provides GPs and clinicians with a non-medical referral option a system of support that operates alongside existing treatments providing a holistic approach in improving the health and wellbeing of patients, encouraging self-management, and reducing the level of inappropriate GP appointments. The specialist social prescribing roles enable focused support for adults and CYP with mental health issues, and other identified specialist cohorts of patients.

- 5,911 new referrals into the project across all PCN's
- Ongoing support to 4,563 clients
- 16,706 hours of support
- *"Thank you so much for all your help. I couldn't have done it without you"*
- *"We are feeling a lot more hopeful about the future now"*
- *"Thank you for doing what you do. People don't understand how valuable your work is"*
- *"Thank you so much for your help it has made such a difference to me today. You've been a massive help - just having someone to open up to about what's happening has been so helpful"*

Social Prescribing Clients

Volunteering support facilitates social action and helps to create stronger, more cohesive communities.

Imago Volunteering actively promotes volunteering across West Kent; attending public events, providing a signposting service for individuals and publishing a digital newsletter. In addition, we promote best practice advice to local volunteering-involving organisations and facilitate the West Kent Volunteer Coordinators' network. We also have our own team of volunteers working across our projects and in our Head Office. We currently have over 70 volunteers.

Dial 2 Drive is an affordable volunteer community transport scheme for people unable to access public transport due to older age, illness, mental health or disability. The service regularly provides drives to medical appointments, shopping trips and social activities.

- 2,606 journeys completed by our volunteer drivers.
- *"Lovely service, volunteer drivers always on time and friendly – thanks to all of them for helping me".*
- *"Thank you to everybody at D2D for the service you provided for my mother. It helps maintain her independence."*

Dial 2 Drive clients

Community services help local voluntary and community organisations to deliver appropriate, effective and sustainable services.

Community Development support is provided through social media, e bulletins and one-to-one advice. Relevant and timely information is provided on a wide range of issues, such as fundraising, governance, change management, quality, policy, merger and collaboration. Imago champions the Voice of the Sector across West Kent.

Community Networks enable voluntary and community organisations to share good practice, provide peer support and identify opportunities for collaboration. Imago facilitates several networks, bringing organisations together to identify common interests and goals, tackle shared concerns together, and keep abreast of new policy and legislative changes.

- Over 160 voluntary and community organisations are members of Imago's thematic networks.

Imago Retail operates a charity shop in Tunbridge Wells, raising funds to enhance the projects we deliver and to provide wider support across the community. The shop also provides supported volunteering placements enabling vulnerable adults and young people to develop their confidence and skills in a retail environment.

Youth Voice ensures that young people play a central role in addressing matters that affect them and in influencing policy and services. Imago supports various groups, including a Young Carers Forum and an Imago Young People's Shadow Board.

Trustees' Report (continued)
For the Year Ended 31 March 2022

Achievements and performance (continued)

Adopting a social business model throughout its activities, and offering professional and business advice to others

Training Services offer professional support to voluntary and community organisations, statutory authorities and social enterprises. Imago provides a suite of 32 accredited training programmes and offers bespoke in house training courses, including specialist outcomes workshops and safeguarding training.

Consultancy Services offer a bespoke service to the Sector. Assignments have included board development, organisational mergers, change management, quality systems and general management support.

Business Services offer a framework for successful participation between the business and their community. Our dedicated team of consultants offer information, advice and support to enable local businesses to develop their Corporate Social Responsibility policies. Business involvement in local communities makes a positive difference for all involved.

Apprenticeship opportunities for young unemployed people are available through Imago, and we are committed to creating meaningful and challenging roles across our projects. Apprenticeships are an ideal introduction to the work of the voluntary and community sector to a range of unemployed young people and are a springboard into future employment. Imago's Apprenticeship Scheme is supported by Cripps, a local business.

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the organisation has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

b. Reserves policy

The Trustees have set a Reserves Policy which requires that the organisation's core activity could continue for three to six months during a period of unforeseen difficulty. The calculation of the required level of reserves is an integral part of Imago's planning, budgeting and forecasting. Imago's project staff would be subject to TUPE laws and would not be part of this calculation.

The free General Reserves of the Organisation at the year end were £518,310 which is on target for this policy.

Before designated sums, the unrestricted reserves were £663,310 after allocation of the Building. We have used this opportunity to invest in the future of the organisation by designating further sums. The Development and Pilot Project designation will enable us to continue looking for ways to diversify our income streams and the designation for Fundraising and Public Relations will increase our profile and public and funders' awareness of our services. We have also designated a small amount for building repairs.

c. Investment policy and performance

The organisation has considered the most appropriate policy for investing funds and has found that specialised unit trusts, designed for the Charity Sector, meet their requirements to generate both income and potential capital growth.

Imago Community
(A Company Limited by Guarantee)

Trustees' Report (continued)
For the Year Ended 31 March 2022

Structure, governance and management

a. Constitution

The organisation is a charitable company limited by guarantee and is governed by its Memorandum and Articles of Association dated 14th December 2004. It is registered as a charity with the Charity Commission under number 1108388. Imago Community originally became a charity in 1965.

b. Methods of appointment or election of Trustees

The management of the organisation is the responsibility of the Trustees who are elected and co opted under the terms of the Articles of Association along with guidelines from the Trustee recruitment toolkit provided by the NCVO (National Council for Voluntary Organisations) of which the organisation is a member.

c. Induction and training of Trustees

New Trustees receive a Trustee induction pack which clearly lays out rules, regulations and expectations. The new Trustee will shadow Heads of Service to enable them to learn about the organisation's projects and its services.

d. Pay policy for senior staff

The Market rate is applied, benchmarking against the ACEVO yearly pay survey.

e. Organisational structure and decision making

The Board of Trustees consists of eight members and meets five times a year.

f. Risk management

The Trustees have in place a risk register which is reviewed quarterly and updated annually. These risks cover all aspects of the operations of the organisation, including, but not limited to:

Financial controls and compliance; Insurance; Compliance with Data protection, Company law, Charities Commission, and Health and Safety legislation; Uncertainty of local authority grants; Non delivery/completion of projects; Safeguarding; Disaster management; Quality systems; and Governance.

A red, amber and green system is used, and the risks are reviewed at every Board Meeting. The Company's register is available for inspection. No red risks were identified for this financial year.

Towards the end of this financial year, we were coming out of a global pandemic which involved changing the way we work. Our financial resilience and our strategic planning ensured we could continue to deliver a service to clients, albeit in a different way. Most of our funders have extended their contracts for the next financial year which assists with our budgeting.

Plans for future periods

The organisation intends that by continuing to develop services this will provide a resilient future. Although a large part of the organisation's income is local authority contract based, Imago is confident it will secure funding to continue its current services and develop new ones. The organisation strives to preserve its core function of Social Action, which enables us to provide support for many external organisations and to support our key direct delivery projects, many of which depend on volunteer recruitment and training.

Trustees' Report (continued)
For the Year Ended 31 March 2022

Statement of Trustees' responsibilities

The Trustees (who are also the directors of the Charity for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Group and the Charity and of their incoming resources and application of resources, including their income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Group will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Group and the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Group and the Charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Group and the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Disclosure of Information to auditor

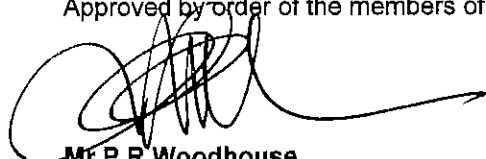
Each of the persons who are Trustees at the time when this Trustees' Report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the charitable group's auditor is 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 group's auditor is aware of that information.

Auditor

The auditor, Kreston Reeves LLP, has indicated their willingness to continue in office. The designated Trustees will propose a motion reappointing the auditor at a meeting of the Trustees.

Approved by order of the members of the board of Trustees and signed on their behalf by:



Mr P R Woodhouse
Chairman

Date: 14/12/2022

Independent Auditor's Report to the Members of Imago Community

Opinion

We have audited the financial statements of Imago Community (the 'parent charitable company') and its subsidiaries (the 'group') for the year ended 31 March 2022 which comprise the Consolidated Statement of Financial Activities, the Consolidated Balance Sheet, the Charity Balance Sheet, the Consolidated Statement of Cash Flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the Group's and of the parent charitable company's affairs as at 31 March 2022 and of the Group's incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Group in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Group's or the parent charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Independent Auditor's Report to the Members of Imago Community (continued)

Other Information

The other information comprises the information included in the Annual Report other than the financial statements and our Auditor's Report thereon. The Trustees are responsible for the other information contained within the Annual Report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Trustees' Report is inconsistent in any material respect with the financial statements; or
- the parent charitable company has not kept sufficient accounting records; or
- the parent charitable company financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Trustees' Responsibilities Statement, the Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the Group's and the parent charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the Group or the parent charitable company or to cease operations, or have no realistic alternative but to do so.

Independent Auditor's Report to the Members of Imago Community (continued)

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 151 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditor's Report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- Discussions with management and assessment of known or suspected instances of non-compliance with laws and regulations (including health and safety) and fraud; and
- Assessment of identified fraud risk factors; and
- Challenging assumptions and judgements made by management in its significant accounting estimates; and
- Performing analytical procedures to identify any unusual or unexpected relationships, including related party transactions, that may indicate risks of material misstatement due to fraud; and
- Confirmation of related parties with management, and review of transactions throughout the period to identify any previously undisclosed transactions with related parties outside the normal course of business; and
- Reading minutes of meetings of those charged with governance; and
- Review of significant and unusual transactions; and
- Identifying and testing journal entries, in particular any manual entries made at the year end for financial statement preparation.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion of the effectiveness of the charitable company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Trustees.
- Conclude on the appropriateness of the Trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in my Auditor's Report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of my Auditor's Report. However, future events or conditions may cause the charitable company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Imago Community
(A Company Limited by Guarantee)

Independent Auditor's Report to the Members of Imago Community (continued)

- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the Group audit. We remain solely responsible for our audit opinion.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an Auditor's Report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members, as a body, for our audit work, for this report, or for the opinions we have formed.

Kreston Reeves LLP

Chartered Accountants
Statutory Auditor

Chatham Maritime

Date:

Kreston Reeves LLP are eligible to act as auditors in terms of section 1212 of the Companies Act 2006.

Imago Community
(A Company Limited by Guarantee)

Consolidated Statement of financial activities (incorporating Income and expenditure account)
For the Year Ended 31 March 2022

	Note	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income from:					
Donations and legacies	3	16,092	27,676	43,768	158,243
Charitable activities	4	71,354	4,133,543	4,204,897	3,779,161
Other trading activities	6	72,987	111,306	184,293	130,559
Investments	7	13,685	-	13,685	18,328
Other income	8	32,523	501	33,024	105,391
Total Income		206,641	4,273,026	4,479,667	4,191,682
Expenditure on:					
Raising funds	9	259,968	6	259,974	145,208
Charitable activities	10	166,853	4,276,464	4,443,317	3,860,832
Total expenditure		426,821	4,276,470	4,703,291	4,006,040
Net (expenditure)/income before net gains on Investments		(220,180)	(3,444)	(223,624)	185,642
Net gains on investments		7,856	-	7,856	20,276
Net movement in funds		(212,324)	(3,444)	(215,768)	205,918
Reconciliation of funds:					
Total funds brought forward		1,733,545	155,561	1,889,106	1,683,188
Net movement in funds		(212,324)	(3,444)	(215,768)	205,918
Total funds carried forward		1,521,221	152,117	1,673,338	1,889,106

Imago Community

(A Company Limited by Guarantee)

**Charlty Statement of financial activities (incorporating Income and expenditure account)
For the Year Ended 31 March 2022**

	Note	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income from:					
Donations and legacies	3	16,092	27,670	43,768	158,243
Charitable activities	4	71,354	4,133,543	4,204,897	3,779,161
Other trading activities	6	72,987	111,306	184,293	130,559
Investments	7	13,685	-	13,685	18,328
Other Income	8	32,523	501	33,024	105,3911
Total Income		206,641	4,273,026	4,479,667	4,191,682
Expenditure on:					
Raising funds	9	2,055	6	2,061	145,208
Charitable activities	10	166,853	4,276,464	4,443,317	4,008,576
Total expenditure		168,908	4,276,470	4,445,378	4,153,784
Net income before net gains/(losses) on investments		37,733	(3,444)	34,289	37,898
Net gains/(losses) on investments		7,856	-	7,856	20,276
Net movement in funds		45,589	(3,444)	42,145	58,174
Reconcillation of funds:					
Total funds brought forward		1,273,344	155,561	1,428,905	1,370,731
Net movement in funds		45,589	(3,444)	42,145	58,174
Total funds carried forward		1,318,933	152,117	1,471,050	1,428,905

**Consolidated Balance Sheet
As at 31 March 2022**

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	13	857,911	864,431
Investments	14	115,658	107,802
		<u>973,569</u>	<u>972,233</u>
Current assets			
Debtors	15	50,225	158,376
Cash at bank and in hand		1,529,791	1,503,854
		<u>1,580,016</u>	<u>1,662,230</u>
Creditors: amounts falling due within one year	16	(764,658)	(620,724)
Net current assets		<u>815,358</u>	<u>1,041,506</u>
Total assets less current liabilities		<u>1,788,927</u>	<u>2,013,739</u>
Creditors: amounts falling due after more than one year	17	(115,589)	(124,633)
Total net assets		<u><u>1,673,338</u></u>	<u><u>1,889,106</u></u>
Charity funds			
Restricted funds	18	152,117	155,561
Unrestricted funds			
Designated funds	18	1,002,911	1,009,431
General funds	18	518,310	724,114
		<u>1,521,221</u>	<u>1,733,545</u>
Total funds		<u><u>1,673,338</u></u>	<u><u>1,889,106</u></u>

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

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

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

Mr P R Woodhouse
Chairman
Date:

 14/12/2022

The notes on pages 19 to 38 form part of these financial statements.

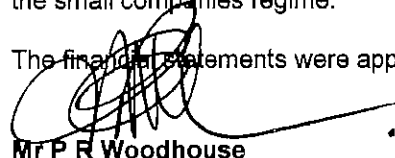
Charity Balance Sheet
As at 31 March 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	13	857,911	864,431
Investments	14	115,658	107,802
		<u>973,569</u>	<u>972,233</u>
Current assets			
Debtors	15	50,225	158,376
Cash at bank and in hand		1,443,951	1,417,918
		<u>1,494,176</u>	<u>1,576,294</u>
Creditors: amounts falling due within one year	16	(881,106)	(994,989)
Net current assets		<u>613,070</u>	<u>581,305</u>
Total assets less current liabilities		<u>1,586,639</u>	<u>1,553,538</u>
Creditors: amounts falling due after more than one year	17	(115,589)	(124,633)
Net assets excluding pension asset		<u>1,471,050</u>	<u>1,428,905</u>
Total net assets		<u>1,471,050</u>	<u>1,428,905</u>
Charity funds			
Restricted funds	18	152,117	155,561
Unrestricted funds			
Designated funds	18	1,002,911	1,009,431
General funds	18	316,022	263,913
Total unrestricted funds	18	<u>1,318,933</u>	<u>1,273,344</u>
Total funds		<u>1,471,050</u>	<u>1,428,905</u>

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

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

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


Mr P R Woodhouse
Chairman

Date:

14/12/2022

Imago Community
(A Company Limited by Guarantee)

Consolidated Statement of Cash Flows
For the Year Ended 31 March 2022

	Note	2022 £	2021 £
Cash flows from operating activities			
Net cash used in operating activities	21	19,974	400,283
Cash flows from Investing activities			
Dividends, interests and rents from investments		13,685	18,328
Net cash provided by Investing activities		13,685	18,328
Cash flows from financing activities			
Repayments of borrowing		(7,722)	(7,508)
Change in cash and cash equivalents in the year		25,937	411,103
Cash and cash equivalents at the beginning of the year		1,503,854	1,092,751
Cash and cash equivalents at the end of the year	22	1,529,791	1,503,854

The notes on pages 19 to 38 form part of these financial statements

Imago Community
(A Company Limited by Guarantee)

Notes to the Financial Statements
For the Year Ended 31 March 2022

1. General information

Imago Community is a registered charity in England. The charity's registered address is John Spare House, 17-19 Monson Road, Tunbridge Wells, Kent, TN1 1LS.

Imago Community is also a registered company limited by guarantee. The members of the company are the Trustees named on page 1. In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per member of the company.

2. Accounting policies

2.1 Basis of preparation of financial statements

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 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Imago Community 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.

The Consolidated Statement of Financial Activities (SOFA) and Consolidated Balance Sheet consolidate the financial statements of the Group and its subsidiary undertaking. The results of the subsidiary are consolidated on a line by line basis.

2.2 Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Notes to the Financial Statements
For the Year Ended 31 March 2022

2. Accounting policies (continued)

2.3 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Consolidated Statement of Financial Activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance Sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Where the donated good is a fixed asset, it is measured at fair value, unless it is impractical to measure this reliably, in which case the cost of the item to the donor should be used. The gain is recognised as income from donations and a corresponding amount is included in the appropriate fixed asset class and depreciated over the useful economic life in accordance with the Charity's accounting policies.

On receipt, donated professional services and facilities are recognised on the basis of the value of the gift to the Charity which is the amount it would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the Group to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Group's objectives, as well as any associated support costs.

2.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Group; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

**Notes to the Financial Statements
For the Year Ended 31 March 2022**

2. Accounting policies (continued)

2.6 Tangible fixed assets and depreciation

Tangible fixed assets costing more than £5,000 are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following bases:

Freehold property	- 0 - 2% straight line
Motor vehicles	- 33% straight line
Computer equipment	- 33% straight line
Other fixed assets	- 10% straight line

2.7 Investments

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance Sheet date, unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Gains/(Losses) on investments' in the Consolidated Statement of Financial Activities.

2.8 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.9 Stock

Stock does not include goods donated for sale as it is impractical to measure reliably the fair value of these donated items.

2.10 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Notes to the Financial Statements
For the Year Ended 31 March 2022

2. Accounting policies (continued)

2.11 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Consolidated Statement of Financial Activities as a finance cost.

2.12 Financial instruments

The Group only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.13 Operating leases

Rentals paid under operating leases are charged to the Consolidated Statement of Financial Activities on a straight line basis over the lease term.

2.14 Pensions

The Group operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Group to the fund in respect of the year.

2.15 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Group and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Group for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

Imago Community
(A Company Limited by Guarantee)

Notes to the Financial Statements
For the Year Ended 31 March 2022

3. Income from donations and legacies

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Donations	16,092	27,676	43,768

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Donations	129,483	28,760	158,243

4. Income from charitable activities

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Grants receivable	16,842	4,127,813	4,144,655
Non-contracted activities - Project income	-	5,730	5,730
Training course fees	27,090	-	27,090
Volunteers' driving income	27,422	-	27,422
	71,354	4,133,543	4,204,897

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Grants receivable	35,688	3,712,952	3,748,640
Non-contracted activities - Project income	-	3,682	3,682
Training course fees	16,100	-	16,100
Volunteers' driving income	10,739	-	10,739
	62,527	3,716,634	3,779,161

Imago Community
(A Company Limited by Guarantee)

Notes to the Financial Statements
For the Year Ended 31 March 2022

5. Grants receivable

	2022 £	2021 £
Kent County Council	2,134,324	2,070,807
Children In Need	18,840	39,767
Tunbridge Wells Borough Council	17,542	19,288
Sevenoaks District Council	10,125	4,000
Barnardo's	-	84,000
The Ivy and Jane Charitable Trust	9,024	12,476
Havering District Council	50,999	50,999
Bexley Borough Council	78,366	78,365
Tonbridge and Malling Borough Council	3,600	3,600
Medway Council	491,453	440,187
NHS Clinical Commissioning Groups	1,002,524	622,226
East Sussex County Council	116,796	119,944
Southwark Borough Council	141,276	111,276
National Lottery	-	32,188
Department of Health	1,101	30,000
Greenwich Council	24,518	24,518
Other	3,000	4,999
Barclays	16,667	-
Hodge Foundation	9,500	-
Centre for Sustainable Energy	15,000	-
	4,144,655	3,748,640

Notes to the Financial Statements
For the Year Ended 31 March 2022

6. Income from other trading activities

Income from fundraising events

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Events income	2,623	111,024	113,647
Income from selling donated goods	67,229	-	67,229
Gift Aid	3,135	282	3,417
	<u>72,987</u>	<u>111,306</u>	<u>184,293</u>

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Events income	40,675	66,810	107,485
Income from selling donated goods	21,109	-	21,109
Gift Aid	1,624	341	1,965
	<u>63,408</u>	<u>67,151</u>	<u>130,559</u>

7. Investment income

	Unrestricted funds 2022 £	Total funds 2022 £
Rental income	2,470	2,470
Investment income	5,491	5,491
Interest received	5,724	5,724
	<u>13,685</u>	<u>13,685</u>

Imago Community
(A Company Limited by Guarantee)

Notes to the Financial Statements
For the Year Ended 31 March 2022

7. Investment Income (continued)

	Unrestricted funds 2021 £	Total funds 2021 £
Rental income	5,960	5,960
Investment income	4,722	4,722
Interest received	7,646	7,646
	<u>18,328</u>	<u>18,328</u>

8. Other Incoming resources

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
DBS checks income	11,239	-	11,239
Membership fees	8,260	-	8,260
Sundry income	13,024	501	13,525
	<u>32,523</u>	<u>501</u>	<u>33,024</u>

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
DBS checks income	9,080	-	9,080
Membership fees	2,420	-	2,420
Sundry income	92,901	990	93,891
	<u>104,401</u>	<u>990</u>	<u>105,391</u>

Notes to the Financial Statements
For the Year Ended 31 March 2022

9. Expenditure on raising funds

Costs of raising voluntary Income

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Costs of goods sold	1,884	-	1,884
Fundraising	171	6	177
	<u>2,055</u>	<u>6</u>	<u>2,061</u>

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Costs of goods sold	2,611	37	2,648
Fundraising	523	18	541
	<u>3,134</u>	<u>55</u>	<u>3,189</u>

Other trading expenses

	Unrestricted funds 2022 £	Total funds 2022 £
Administration expenses	26,734	26,734
Administration staff costs	231,179	231,179
	<u>257,913</u>	<u>257,913</u>

Other trading expenses (continued)

Imago Community
(A Company Limited by Guarantee)

Notes to the Financial Statements
For the Year Ended 31 March 2022

9. Expenditure on raising funds (continued)

	Unrestricted funds 2021 £	Total funds 2021 £
Administration expenses	5,697	5,697
Administration staff costs	136,322	136,322
	<u>142,019</u>	<u>142,019</u>

10. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Charitable activity expenditure	<u>166,853</u>	<u>4,276,464</u>	<u>4,443,317</u>

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Charitable activity expenditure	<u>147,065</u>	<u>3,713,767</u>	<u>3,860,832</u>

Imago Community
(A Company Limited by Guarantee)

Notes to the Financial Statements
For the Year Ended 31 March 2022

Charitable activity expenditure

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Auditors' remuneration	7,350	-	7,350	6,500
Volunteers' expenses	20,092	213	20,305	2,878
Project costs	13,102	125,737	138,839	88,050
Meeting and training course expenses	14,844	25,621	40,465	12,902
Post, printing, stationery and publicity	17,357	4,843	22,200	18,146
Telephone	17,289	37,791	55,080	55,286
Information technology costs	49,644	21,481	71,125	97,796
Membership fees and subscriptions	7,962	-	7,962	4,293
Support costs chargeable/(recoverable)	(388,263)	388,263	-	-
Sundries, books and cleaning expenses	7,523	936	8,459	17,219
Rates and water	6,797	79	6,876	2,908
Light and heat	6,048	1,009	7,057	10,093
Insurance	19,158	2,349	21,507	17,473
Repairs and renewals	107,519	2,250	109,769	22,584
Rent payable	6,770	14,028	20,798	71,353
Travel and subsistence	1,116	12,582	13,698	4,006
Private healthcare	8,400	18,450	26,850	21,830
Bank charges	149	-	149	147
Irrecoverable VAT	38,605	-	38,605	33,355
Project delivery	2,075	-	2,075	5,210
Refreshments	3,912	4,278	8,190	601
Legal and professional fees	35,696	6,000	41,696	30,654
DBS check expenses	10,219	3,638	13,857	10,566
Conference and staff training	-	-	-	15,544
Motor vehicle expenses	50,714	7,692	58,406	45,020
Other staff costs	8,862	29,433	38,295	27,755
Interest payable	4,417	-	4,417	4,573
Wages and salaries	73,460	3,159,366	3,232,826	2,844,094
Social security costs	6,603	284,775	291,378	246,530
Other pension costs	2,913	125,650	128,563	130,743
Depreciation	6,520	-	6,520	12,723
Total 2022	166,853	4,276,464	4,443,317	3,860,832
Total 2021	147,065	3,713,767	3,860,832	

Notes to the Financial Statements
For the Year Ended 31 March 2022

11. Staff costs

	Group 2022 £	Group 2021 £	Charity 2022 £	Charity 2021 £
Wages and salaries	3,464,005	2,980,416	3,232,826	2,844,094
Social security costs	291,378	246,530	291,378	246,530
Other pension costs	128,563	130,743	128,563	130,743
	<u>3,883,946</u>	<u>3,357,689</u>	<u>3,652,767</u>	<u>3,221,367</u>

The average number of persons employed by the Charity during the year was as follows:

	Group 2022 No.	Group 2021 No.	Charity 2022 No.	Charity 2021 No.
	150	141	150	141

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	Group 2022 No.	Group 2021 No.
In the band £90,001 - £100,000	1	1

The total employment benefits including employer pension and national insurance contributions of the key management personnel were £484,179 (2021: £568,485)

12. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2021 - £NIL).

During the year ended 31 March 2022, no Trustee expenses have been incurred (2021 - £NIL).

Notes to the Financial Statements
For the Year Ended 31 March 2022

13. Tangible fixed assets

Group and Charly

	Freehold property £	Motor vehicles £	Other fixed assets £	Total £
Cost or valuation				
At 1 April 2021	878,397	27,655	30,000	936,052
At 31 March 2022	878,397	27,655	30,000	936,052
Depreciation				
At 1 April 2021	19,466	22,155	30,000	71,621
Charge for the year	1,020	5,500	-	6,520
At 31 March 2022	20,486	27,655	30,000	78,141
Net book value				
At 31 March 2022	857,911	-	-	857,911
At 31 March 2021	858,931	5,500	-	864,431

14. Fixed asset Investments

	Listed Investments £
Group	
Cost or valuation	
At 1 April 2021	107,802
Revaluations	7,856
At 31 March 2022	115,658
Charly	
Cost or valuation	
At 1 April 2021	107,802
Revaluations	7,856
At 31 March 2022	115,658

Imago Community
(A Company Limited by Guarantee)

Notes to the Financial Statements
For the Year Ended 31 March 2022

14. Fixed asset Investments (continued)

Investments at market value comprise:

	2022 £	2021 £
Listed investments	115,658	107,802

15. Debtors

	Group 2022 £	Group 2021 £	Charlty 2022 £	Charity 2021 £
Due within one year				
Other debtors	41,975	143,144	41,975	143,144
Prepayments and accrued income	8,250	15,232	8,250	15,232
	50,225	158,376	50,225	158,376

16. Creditors: Amounts falling due within one year

	Group 2022 £	Group 2021 £	Charlty 2022 £	Charity 2021 £
Bank loans	8,983	7,661	8,983	7,661
Trade creditors	148,392	70,633	148,392	70,633
Other taxation and social security	205,650	195,164	205,650	195,164
Other creditors	2,230	2,394	118,678	376,659
Accruals and deferred income	399,403	344,872	399,403	344,872
	764,658	620,724	881,106	994,989

17. Creditors: Amounts falling due after more than one year

	Group 2022 £	Group 2021 £	Charlty 2022 £	Charity 2021 £
Bank loans	115,589	124,633	115,589	124,633

The aggregate amount of liabilities payable or repayable wholly or in part more than five years after the reporting date is:

Imago Community
(A Company Limited by Guarantee)

Notes to the Financial Statements
For the Year Ended 31 March 2022

	Group 2022 £	Group 2021 £	Charity 2022 £	Charity 2021 £
Payable or repayable by instalments	81,995	91,179	81,995	91,179

Included in creditors is a loan from Charity Bank, payable over 25 years at a rate of interest of 3.25% above the Bank of England base rate (minimum 0%). This loan is secured by the way of a legal charge over property 17-19 Monson Road, Tunbridge Wells, Kent.

Notes to the Financial Statements
For the Year Ended 31 March 2022

18. Statement of funds

Statement of funds - current year

	Balance at 1 April 2021 £	Income £	Expenditure £	Gains/ (Losses) £	Balance at 31 March 2022 £
Unrestricted funds					
Designated funds					
Fixed assets	864,431	-	(6,520)	-	857,911
Building repairs	50,000	-	-	-	50,000
Fundraising and PR	30,000	-	-	-	30,000
Marketing	15,000	-	-	-	15,000
Development and pilot projects	50,000	-	-	-	50,000
	<u>1,009,431</u>	<u>-</u>	<u>(6,520)</u>	<u>-</u>	<u>1,002,911</u>
General funds					
General funds	<u>724,114</u>	<u>206,641</u>	<u>(420,301)</u>	<u>7,856</u>	<u>518,310</u>
Total Unrestricted funds	<u>1,733,545</u>	<u>206,641</u>	<u>(426,821)</u>	<u>7,856</u>	<u>1,521,221</u>
Restricted funds					
Children and Families	99,244	1,328,960	(1,359,106)	-	69,098
Adults and Community Services	56,317	2,944,066	(2,917,364)	-	83,019
	<u>155,561</u>	<u>4,273,026</u>	<u>(4,276,470)</u>	<u>-</u>	<u>152,117</u>
Total of funds	<u>1,889,106</u>	<u>4,479,667</u>	<u>(4,703,291)</u>	<u>7,856</u>	<u>1,673,338</u>

Imago Community
(A Company Limited by Guarantee)

Notes to the Financial Statements
For the Year Ended 31 March 2022

18. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 April 2020 £	Income £	Expenditure £	Gains/ (Losses) £	Balance at 31 March 2021 £
Unrestricted funds					
Designated funds					
Fixed assets	877,154	-	(12,723)	-	864,431
Building repairs	50,000	-	-	-	50,000
Fundraising and PR	30,000	-	-	-	30,000
Marketing	15,000	-	-	-	15,000
Development and pilot projects	50,000	-	-	-	50,000
	<u>1,022,154</u>	<u>-</u>	<u>(12,723)</u>	<u>-</u>	<u>1,009,431</u>
General funds					
General funds	<u>605,186</u>	<u>378,147</u>	<u>(279,495)</u>	<u>20,276</u>	<u>724,114</u>
Total Unrestricted funds	<u>1,627,340</u>	<u>378,147</u>	<u>(292,218)</u>	<u>20,276</u>	<u>1,733,545</u>
Restricted funds					
Children and Families	65,325	1,257,969	(1,224,050)	-	99,244
Adult and Community Services	(9,477)	2,555,566	(2,489,772)	-	56,317
	<u>55,848</u>	<u>3,813,535</u>	<u>(3,713,822)</u>	<u>-</u>	<u>155,561</u>
Total of funds	<u>1,683,188</u>	<u>4,191,682</u>	<u>(4,006,040)</u>	<u>20,276</u>	<u>1,889,106</u>

Imago Community
(A Company Limited by Guarantee)

Notes to the Financial Statements
For the Year Ended 31 March 2022

19. Summary of funds

Summary of funds - current year

	Balance at 1 April 2021 £	Income £	Expenditure £	Gains/ (Losses) £	Balance at 31 March 2022 £
Designated funds	1,009,431	-	(6,520)	-	1,002,911
General funds	724,114	206,641	(420,301)	7,856	518,310
Restricted funds	155,561	4,273,026	(4,276,470)	-	152,117
	<u>1,889,106</u>	<u>4,479,667</u>	<u>(4,703,291)</u>	<u>7,856</u>	<u>1,673,338</u>

Summary of funds - prior year

	Balance at 1 April 2020 £	Income £	Expenditure £	Gains/ (Losses) £	Balance at 31 March 2021 £
Designated funds	1,022,154	-	(12,723)	-	1,009,431
General funds	605,186	378,147	(279,495)	20,276	724,114
Restricted funds	55,848	3,813,535	(3,713,822)	-	155,561
	<u>1,683,188</u>	<u>4,191,682</u>	<u>(4,006,040)</u>	<u>20,276</u>	<u>1,889,106</u>

20. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Tangible fixed assets	857,911	-	857,911
Fixed asset investments	115,658	-	115,658
Current assets	1,427,899	152,117	1,580,016
Creditors due within one year	(764,658)	-	(764,658)
Creditors due in more than one year	(115,589)	-	(115,589)
Total	<u>1,521,221</u>	<u>152,117</u>	<u>1,673,338</u>

Imago Community
(A Company Limited by Guarantee)

Notes to the Financial Statements
For the Year Ended 31 March 2022

20. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Tangible fixed assets	864,431	-	864,431
Fixed asset investments	107,802	-	107,802
Current assets	1,506,669	155,561	1,662,230
Creditors due within one year	(620,724)	-	(620,724)
Creditors due in more than one year	(124,633)	-	(124,633)
Total	1,733,545	155,561	1,889,106

21. Reconciliation of net movement in funds to net cash flow from operating activities

	Group 2022 £	Group 2021 £
Net income/expenditure for the year (as per Statement of Financial Activities)	(215,768)	205,918
Adjustments for:		
Depreciation charges	6,520	12,723
Losses on investments	(7,856)	(20,276)
Dividends, interests and rents from investments	(13,685)	(18,328)
Decrease/(increase) in debtors	108,151	(60,553)
Increase in creditors	142,612	280,799
Net cash provided by operating activities	19,974	400,283

22. Analysis of cash and cash equivalents

	Group 2022 £	Group 2021 £
Cash in hand	1,529,791	1,503,854

Notes to the Financial Statements
For the Year Ended 31 March 2022

23. Analysis of changes in net debt

	At 1 April 2021 £	Cash flows £	At 31 March 2022 £
Cash at bank and in hand	1,503,854	25,937	1,529,791
Debt due within 1 year	(7,661)	7,661	-
Debt due after 1 year	(124,633)	61	(124,572)
	<u>1,371,560</u>	<u>33,659</u>	<u>1,405,219</u>

24. Pension commitments

The charity operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund and amounted to £128,563 (2021: £130,743). At the balance sheet date, £19,761 (2021: £30,639) was payable to the fund and is included in creditors.

25. Operating lease commitments

At 31 March 2022 the Group and the Charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	Group 2022 £	Group 2021 £	Charity 2022 £	Charity 2021 £
Not later than 1 year	14,243	48,023	14,243	48,023
Later than 1 year and not later than 5 years	6,750	41,729	6,750	41,729
Later than 5 years	-	750	-	750
	<u>20,993</u>	<u>90,502</u>	<u>20,993</u>	<u>90,502</u>

26. Related party transactions

Graham Shaw, husband of CEO Caroline Shaw, provided bid and consultancy services to the charity during the year totalling £28,400 (2021: £19,000). At the year end, £20,000 (2021: £Nil) was outstanding.

Cripps LLP, for which Edward Weeks acts as a Partner, provided legal advice to the charity during the year totalling £2,388 (2021: £5,384).

IMAGO COMMUNITY

England & Wales - Charity number 1108388

Accounts

Registered number: 05354482
Charity number: 1108388

Imago Community
(A Company Limited by Guarantee)

Trustees' Report and Financial Statements

For the Year Ended 31 March 2021

Imago Community
(A Company Limited by Guarantee)

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Imago Community
(A Company Limited by Guarantee)

Reference and Administrative Details of the Charity, its Trustees and Advisers
For the Year Ended 31 March 2021

Trustees Mr P R Woodhouse, Chairman
Mr E Weeks
Mrs D Swanson
Mr W Fearon
Mrs L Ellis
Mr J Cheesman
Miss E Rogula
Mr D Oguntoye
Mr A Barrow

Company registered number 05354482

Charity registered number 1108388

Registered office John Spare House
17-19 Monson Road
Tunbridge Wells
Kent
TN1 1LS

Company secretary Mrs C Shaw

Chief executive officer Mrs C Shaw

Independent auditor Kreston Reeves LLP
Chartered Accountants
Montague Place
Quayside
Chatham Maritime
Chatham
Kent
ME4 4QU

Bankers CAF Bank
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4JQ

Solicitors Cripps
Wallside House
12 Mount Ephraim Road
Tunbridge Wells
Kent
TN1 1EG

Imago Community
(A Company Limited by Guarantee)

Trustees' Report
For the Year Ended 31 March 2021

The Trustees present their annual report together with the audited financial statements of Imago Community for the year 1 April 2020 to 31 March 2021. The annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) 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).

Since the group and the Charity qualify as small under section 383 of the Companies Act 2006, the Group Strategic Report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Objectives and activities

a. Policies and objectives

The principal objective of the Company is to promote charitable purposes for the benefit of the community in the local government districts of Kent, East Sussex, Medway and London, and elsewhere. In particular, the advancement of education, the protection of health, and the relief of poverty, distress and sickness; and the promotion, organisation and facilitation of co operational and partnership working between third sector, statutory and other relevant bodies in the achievement of these purposes within the area of benefit.

Imago delivers a range of services to individuals, voluntary and community organisations, and private and public sector agencies.

Imago embraces a model of co production; working with clients, funders and partners to empower the most vulnerable and disadvantaged.

Imago adopts a professional approach; creating a culture of enablement that involves, innovates and achieves.

Imago aspires to a society where every individual is happy, healthy and fulfilled.

The Trustees consider how planned activities will contribute to the aims and objectives they have set and review their aims, objectives and activities each year. The review also looks at what the organisation has achieved and the outcomes of the work in the previous 12 months, and helps the Trustees ensure that the aims, objectives and activities remain based on the organisation's stated purpose.

The Trustees confirm that they have referred to, and given due consideration to, the guidance contained in the Charity Commission's 'Public benefit: running a charity – PB2' alongside other Charity Commission guidance, when reviewing the Organisation's aims and objectives and in planning future activities.

Achievements and performance

a. Key financial performance indicators

As a Charity with a variety of projects, we have ongoing measures to ensure the costs of each project are allocated to its own cost centre. All expenses are broken down to the individual projects and checks are made to ensure this is completed correctly.

The processes of weekly monitoring of cashflow, aged debtors and aged creditors ensure we are working to budget. Expenses are checked against pool car usage to ensure efficiency. Our reserves policy and budget position are reviewed quarterly at board meetings.

Imago Community
(A Company Limited by Guarantee)

Trustees' Report (continued)
For the Year Ended 31 March 2021

Achievements and performance (continued)

b. Review of activities

The income for Imago Community for the year was £4,191,682 and expenditure was £4,153,784 resulting in a net operating surplus of £37,898. After crediting the gain on the revaluation of the investment of £20,276, the organisation made an overall surplus of £58,174.

At year end, £1,733,545 is held in unrestricted funds of which the Trustees have designated £1,009,431 as follows:

£ 864,431	- Building
£ 30,000	- Fundraising and PR costs
£ 50,000	- Development and pilot projects
£ 15,000	- Marketing
<u>£ 50,000</u>	- Building repairs
£1,009,431	

£724,114 represents the free general reserves of the company. A balance of £155,561 is held in restricted funds. Depreciation has not been charged on the land and buildings this financial year.

During this year, due to the COVID-19 pandemic, we were granted rollovers for the Short Breaks service by Kent County Council as were the Young Carers services in Kent, Bexley, Havering and Southwark by their respective councils. We have increased our business with individual Primary Care Networks, providing Social Prescribers within surgeries to serve the local community.

The Trustees would like to express their gratitude to the local authorities and Councils that continue to support the organisation with their grants and contracts.

The Trustees have considered how Imago activities deliver Public Benefit. The charitable activities we have undertaken during the year to deliver Public Benefit include the following.

Working with children and young people to help them make a positive contribution in their lives, homes and communities.

Short Breaks offers a programme of activities to children and young people with disabilities, comprised of Saturday clubs and after-school Youth Cafes during term time, and day breaks during the school holidays. The programme encourages participants to develop independence and confidence by enabling them to access mainstream activities alongside their peers; and offers much needed respite to families. This year, many of the sessions were delivered online during lockdown periods; activity packs were sent out so that the young people could join in and feel part of the sessions. Hampers were also sent to families in need.

- 712 Short Break activities delivered online and face-to-face.
- *"Thank you so much for the food hamper, we have been struggling to make ends meet, and with our own disabilities it has provided us with some necessary items that we would normally go without. The activities J has been able to attend have been a godsend, he loves to see his friends at club. You have been so supportive".*

Parent of a Young Carer

SAFE is an exciting youth-led project working in schools to raise awareness of mental health and wellbeing; breaking down associated stigma, encouraging young people to talk about their feelings, providing support to recognise warning signs in themselves and others, and signposting young people to seek support as needed. During the pandemic, the SAFE team sent out newsletters, made calls and set-up Zoom sessions with participating schools.

Over 20 years empowering Young Carers (YC's) to increase their wellbeing and minimise the negative impact of their caring role.

Trustees' Report (continued)
For the Year Ended 31 March 2021

Achievements and performance (continued)

Imago Young Carers support young people aged 5-24 who have a caring responsibility for an adult or sibling; helping prevent inappropriate caring, minimising the negative impact of their caring role and developing resilience and well-being. All YC's receive an assessment which enables the team to offer appropriate targeted short-term interventions in line with an agreed support plan; this ensures the YC has a voice and is encouraged to reach their full potential into adulthood with equal opportunity for employment and education.

Imago currently supports YC's in **Kent, East Sussex and the London Boroughs of Southwark, Havering and Bexley**. Imago also administers the free Kent Travel Saver Pass for YC's.

- 9,898 Young Carers supported; 1920 group Zoom sessions delivered, including health and wellbeing sessions, activities, games, quizzes, exercises, scavenger hunts, sports, yoga, cooking and craft activities.
- *"I wanted to say how fantastic you have been. I message - you reply. I call - you answer and listen. You've saved me stress, money and been there for us when we've needed it and I can't thank you enough for your support".*
- *"I'm really pleased for your support to G. She is really grateful to receive the service, as am I. G really enjoys that little bit of time away for her, and to have others who are in the same or similar situation as her. Thank you for all that you do".*

Parents of Young Carers

Young Carers Workforce Development offers free and flexible training to schools, agencies and other professionals across Kent, supporting the identification and support of YC's within their line of work. Awareness raising is a crucial to identifying and engaging with *hidden* or *hard-to-reach* Young Carers; and involves developing a better understanding of "What do we mean by a Young Carer?", as well as advising of legislative changes and statutory obligations in the support of YC's across all services.

See Hear Respond was delivered in response to COVID-19. It became clear there were emerging, unmet support needs for YC's and their families because of the pandemic and lockdown periods. Increased numbers of YC's were affected by some level of trauma. As schools reopened, a cohort of YC's were identified as needing a detailed reintegration plan as part of their recovery; and through Barnados' See Hear Respond programme, we were able to provide additional support.

Many YC's felt their mental and physical health had worsened as they had faced a multiple set of challenges; and expressed fear and uncertainties around returning to school. Concerns were raised about not having undertaken any in-school learning since March 2020, the dangers of catching COVID-19 and infecting the vulnerable adults/siblings they care for, and the intensification of high levels of caring as they remained in the home for long periods. The YC's isolation was compounded by issues such as not seeing close relatives who might have previously helped provide additional caring support, the difficulties in contacting and speaking independently to other adults, and the reduction in respite opportunities. Economic uncertainties added pressure to families, impacted furlough or redundancy; this has a further impact on some YC's returning to education.

Imago offered a whole family "crisis response" for YC's, focused specifically on Education Reintegration.

- *"I just wanted to thank you so much for this session this evening. I've noticed an immediate difference in her since speaking with you tonight".*

Parent of a Young Carer

- *"I speak to another lady who doesn't get me and that I am a young carer. I think you get it more it's easier to speak with you because you know other young carers".*

Young Person

Evolve enables YC's with a brother or sister with a disability to get the right help at the right time. Through a variety of interventions and support for the YC, the sibling with a disability, and the family, the project aims to reduce social isolation and increase confidence and self-esteem.

Trustees' Report (continued)
For the Year Ended 31 March 2021

Achievements and performance (continued)

Young Carers Festival - Imago organises an annual Young Carers Festival, funded by Corporate and individual donations, to offer up to 200 Young Carers a respite break from their caring responsibilities. This enables them to socialise with their peers, share experiences and build confidence and resilience. We were able to deliver one festival this year.

- *"It was so lovely to see the boys so happy and they both said it was so much fun and they had a great day. Thank you so much again, we really appreciate it. They said they would love to go again".*
- *"A has just returned home and I can honestly say I haven't seen him smile so much in ages, he said he met some cool people and had an awesome time! Thank you so much again"*

Young Carers Parents about Festival.

Working with vulnerable and disadvantaged adults to support independence through choice and provision.

During the pandemic our adult services teams delivered 21,223 Wellbeing calls to 8,249 individuals, and our Befriending team made 5,823 contacts to 547 clients.

CAMEO (Come and Meet Each Other) is a facilitated group supporting people aged 50 or over, who live in Dartford, Gravesham and Swanley, and are experiencing social isolation or loneliness due to changing life circumstances. Activities are inclusive and informal, and consider healthy living, caring for the planet and self-care. Currently we are delivering these meetings by Zoom due to the participants wishing to remain at home during this time.

- 294 sessions delivered.
- *"It's made such a difference meeting with new people and trying out new activities, I was very lonely and feeling down previously. Thank you so much".*

CAMEO participant

Wellbeing Matters is an innovative and much-valued service; Community Navigators provide navigation support to Adult Carers and adults over 55 or those over 18 with complex needs across Dartford, Gravesham, Swanley and Swale. Community Navigators work with individuals to carry out holistic assessments and Statutory Carers Assessments, working with them to identify what will make the greatest difference to improve their health, wellbeing, confidence and motivation. The service offers information and guidance, and emotional and practical support; encouraging personal choice and helping people access a range of community, health and social care options.

- 15,019 initial assessments were completed.
- 10,360 personal action plans were co-produced.

Darent Valley and Medway Maritime Hospital Navigators work as part of the Integrated Discharge Team supporting inappropriate admissions and timely hospital discharge.

- 93 days early discharge and 83 patients avoided admission in Darent Valley Hospital; a cost saving to the NHS of around £115K in bed days.

Medway Wellbeing Navigators work alongside GP's and multi-disciplinary teams to offer impartial one-to-one support to adults living across Medway; helping them to access appropriate community services, so reducing the pressure on statutory services.

- 98% of patients reported an improved sense of wellbeing and met their personal goals because of Navigator intervention.

Trustees' Report (continued)
For the Year Ended 31 March 2021

Achievements and performance (continued)

Social Prescribing links patients in primary and secondary care with sources of support within the community. It provides GPs with a non-medical referral option that can operate alongside existing treatments to improve health and wellbeing and encourage self-management, particularly for patients with long-term health conditions.

- 6,428 hours support delivered to clients.
- 3,387 hours spent supporting the administration of the vaccination programme at practices.
- *"You told me exactly what I needed to hear and gave me the kick to make changes".*
- *"You are like my own personal agony aunt, who waves her magic wand and helps me".*
- *"I feel like I can do it now, I'm not the same man I was, and I want to be the best I can be"*

Social Prescribing Clients

Volunteering support facilitates social action and helps to create stronger, more cohesive communities.

Imago Volunteering actively promotes volunteering across West Kent; attending public events, providing a signposting service for individuals and publishing a digital newsletter. In addition, we promote best practice advice to local volunteering-involving organisations and facilitate the West Kent Volunteer Coordinators' network. We also have our own team of volunteers working across our projects and in our Head Office.

Unfortunately, during the pandemic we have not been able to have our volunteers with us, but we have remained in close contact and expect to welcome them back during the next financial year.

Dial 2 Drive is an affordable volunteer community transport scheme for people unable to access public transport due to older age, illness, mental health or disability. The service regularly provides drives to medical appointments, shopping trips and social activities. During the pandemic our volunteer drivers have been isolating but are now returning to the service.

- 1,079 journeys completed by volunteer drivers in the latter part of last year.
- *"Lovely service, volunteer drivers always on time and friendly – thanks to all of them for helping me".*

Dial 2 Drive clients.

Youth Volunteering provides exciting opportunities for young people to gain valuable experience, enabling them to develop leadership, empathy and work readiness skills.

Community services help local voluntary and community organisations to deliver appropriate, effective and sustainable services.

Community Development support is provided through social media, e bulletins and one-to-one advice. Relevant and timely information is provided on a wide range of issues, such as fundraising, governance, change management, quality, policy, merger and collaboration. Imago champions the Voice of the Sector across West Kent.

Community Networks enable voluntary and community organisations to share good practice, provide peer support and identify opportunities for collaboration. Imago facilitates several networks, bringing organisations together to identify common interests and goals, tackle shared concerns together, and keep abreast of new policy and legislative changes.

- Over 160 voluntary and community organisations are members of Imago's thematic networks.

Disclosure and Barring Service Checks are provided for private, public and voluntary organisations through Imago's role as an umbrella service. This efficient and affordable DBS provision offers personalised, impartial advice and support.

Imago Retail operates a charity shop in Tunbridge Wells, raising funds to enhance the projects we deliver and to provide wider support across the community. The shop also provides supported volunteering placements enabling vulnerable adults and young people to develop their confidence and skills in a retail environment.

Imago Community
(A Company Limited by Guarantee)

Trustees' Report (continued)
For the Year Ended 31 March 2021

Achievements and performance (continued)

Youth Voice ensures that young people play a central role in addressing matters that affect them and in influencing policy and services. Imago supports various groups, including a Young Carers Forum and an Imago Young People's Shadow Board.

Adopting a social business model throughout its activities, and offering professional and business advice to others

Training Services offer professional support to voluntary and community organisations, statutory authorities and social enterprises. Imago provides a suite of 32 accredited training programmes and offers bespoke in house training courses, including specialist outcomes workshops and safeguarding training.

Consultancy Services offer a bespoke service to the Sector. Assignments have included board development, organisational mergers, change management, quality systems and general management support.

Business Services offer a framework for successful participation between the business and their community. Our dedicated team of consultants offer information, advice and support to enable local businesses to develop their Corporate Social Responsibility policies. Business involvement in local communities makes a positive difference for all involved.

Business in the Community Network provides local businesses with the opportunity to meet and network with each other; and offers opportunities to develop bespoke community involvement activities in partnership with Imago.

Apprenticeship opportunities for young unemployed people are available through Imago, and we are committed to creating meaningful and challenging roles across our projects. Apprenticeships are an ideal introduction to the work of the voluntary and community sector to a range of unemployed young people and are a springboard into future employment. Imago's Apprenticeship Scheme is supported by Cripps, a local business.

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the organisation has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

b. Reserves policy

The Trustees have set a Reserves Policy which requires that the organisation's core activity could continue for three to six months during a period of unforeseen difficulty. The calculation of the required level of reserves is an integral part of Imago's planning, budgeting and forecasting. Imago's project staff would be subject to TUPE laws and would not be part of this calculation.

The free General Reserves of the Organisation at the year end were £724,114 which is on target for this policy.

Before designated sums, the free reserves were £869,114 after allocation of the Building. We have used this opportunity to invest in the future of the organisation by designating further sums. The Development and Pilot Project designation will enable us to continue looking for ways to diversify our income streams and the designation for Fundraising and Public Relations will increase our profile and public and funders' awareness of our services. We have also designated a small amount for building repairs.

Trustees' Report (continued)
For the Year Ended 31 March 2021

c. Investment policy and performance

The organisation has considered the most appropriate policy for investing funds and has found that specialised unit trusts, designed for the Charity Sector, meet their requirements to generate both income and potential capital growth.

Structure, governance and management

a. Constitution

The organisation is a charitable company limited by guarantee and is governed by its Memorandum and Articles of Association dated 14th December 2004. It is registered as a charity with the Charity Commission under number 1108388. Imago Community originally became a charity in 1965.

b. Methods of appointment or election of Trustees

The management of the organisation is the responsibility of the Trustees who are elected and co opted under the terms of the Articles of Association along with guidelines from the Trustee recruitment toolkit provided by the NCVO (National Council for Voluntary Organisations) of which the organisation is a member.

c. Induction and training of Trustees

New Trustees receive a Trustee induction pack which clearly lays out rules, regulations and expectations. The new Trustee will shadow Heads of Service to enable them to learn about the organisation's projects and its services.

d. Pay policy for senior staff

The Market rate is applied, benchmarking against the ACEVO yearly pay survey.

e. Organisational structure and decision making

The Board of Trustees consists of nine members and meets five times a year.

f. Risk management

The Trustees have in place a risk register which is reviewed quarterly and updated annually. These risks cover all aspects of the operations of the organisation, including, but not limited to:

Financial controls and compliance; Insurance; Compliance with Data protection, Company law, Charities Commission, and Health and Safety legislation; Uncertainty of local authority grants; Non delivery/completion of projects; Safeguarding; Disaster management; Quality systems; and Governance.

A red, amber and green system is used, and the risks are reviewed at every Board Meeting. The Company's register is available for inspection. No red risks were identified for this financial year.

Throughout the financial year, we were in a global pandemic which involved changing the way we work. Our financial resilience and our strategic planning ensured we could continue to deliver a service to clients, albeit in a different way. Most of our funders have extended their contracts for the next financial year which assists with our budgeting. Fundraising has increased due to donors having increased empathy for charities during the current crisis.

Trustees' Report (continued)
For the Year Ended 31 March 2021

Plans for future periods

The organisation intends that by continuing to develop services this will provide a resilient future. Although a large part of the organisation's income is local authority contract based, Imago is confident it will secure funding to continue its current services and develop new ones. The organisation strives to preserve its core function of Social Action, which enables us to provide support for many external organisations and to support our key direct delivery projects, many of which depend on volunteer recruitment and training.

Statement of Trustees' responsibilities

The Trustees (who are also the directors of the Charity for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Group and the Charity and of their incoming resources and application of resources, including their income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Group will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Group and the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Group and the Charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Group and the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Disclosure of information to auditor

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

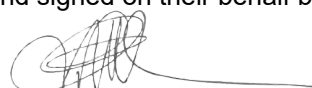
- so far as that Trustee is aware, there is no relevant audit information of which the charitable group's auditor is unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charitable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

Auditor

The auditor, Kreston Reeves LLP, has indicated his willingness to continue in office. The designated Trustees will propose a motion reappointing the auditor at a meeting of the Trustees.

Approved by order of the members of the board of Trustees and signed on their behalf by:

Date: 3rd December 2021



Mr P R Woodhouse - Chairman

Independent Auditor's Report to the Members of Imago Community

Opinion

We have audited the financial statements of Imago Community (the 'parent charitable company') and its subsidiaries (the 'group') for the year ended 31 March 2021 which comprise the Consolidated Statement of Financial Activities, the Consolidated Balance Sheet, the Charity Balance Sheet, the Consolidated Statement of Cash Flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the Group's and of the parent charitable company's affairs as at 31 March 2021 and of the Group's incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006 and the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Group in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Group's or the parent charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Independent Auditor's Report to the Members of Imago Community (continued)

Other information

The other information comprises the information included in the Annual Report other than the financial statements and our Auditor's Report thereon. The Trustees are responsible for the other information contained within the Annual Report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements.
- the Trustees' Report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report.

We have nothing to report in respect of the following matters in relation to which Companies Act 2006 requires us to report to you if, in our opinion:

- the parent charitable company has not kept adequate and sufficient accounting records, or returns adequate for our audit have not been received from branches not visited by us; or
- the parent charitable company financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Trustees' Report and from the requirement to prepare a Strategic Report.

Responsibilities of trustees

As explained more fully in the Trustees' Responsibilities Statement, the Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the Group's and the parent charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the Group or the parent charitable company or to cease operations, or have no realistic alternative but to do so.

Independent Auditor's Report to the Members of Imago Community (continued)

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditor's Report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- Discussions with management and assessment of known or suspected instances of non-compliance with laws and regulations (including health and safety) and fraud; and
- Assessment of identified fraud risk factors; and
- Challenging assumptions and judgements made by management in its significant accounting estimates; and
- Performing analytical procedures to identify any unusual or unexpected relationships, including related party transactions, that may indicate risks of material misstatement due to fraud; and
- Confirmation of related parties with management, and review of transactions throughout the period to identify any previously undisclosed transactions with related parties outside the normal course of business; and
- Reading minutes of meetings of those charged with governance; and
- Review of significant and unusual transactions; and
- Identifying and testing journal entries, in particular any manual entries made at the year end for financial statement preparation.

Independent Auditor's Report to the Members of Imago Community (continued)

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion of the effectiveness of the charitable company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Trustees.
- Conclude on the appropriateness of the Trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in my Auditor's Report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of my Auditor's Report. However, future events or conditions may cause the charitable company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the Group audit. We remain solely responsible for our audit opinion.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006, and to the charitable company's trustees, as a body, Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an Auditor's Report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members, as a body, for our audit work, for this report, or for the opinions we have formed.



Kreston Reeves LLP

Chartered Accountants
Statutory Auditor

Chatham Maritime

Date: 13 December 2021

Imago Community
(A Company Limited by Guarantee)

Consolidated Statement of financial activities (incorporating income and expenditure account)
For the Year Ended 31 March 2021

	Note	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Income from:					
Donations and legacies	3	129,483	28,760	158,243	368,928
Charitable activities	4	62,527	3,716,634	3,779,161	3,339,299
Other trading activities	6	63,408	67,151	130,559	72,567
Investments	7	18,328	-	18,328	48,549
Other income	8	104,401	990	105,391	45,541
		<u>378,147</u>	<u>3,813,535</u>	<u>4,191,682</u>	<u>3,874,884</u>
Total income					
Expenditure on:					
Raising funds	9	145,153	55	145,208	1,696
Charitable activities	10	147,065	3,713,767	3,860,832	3,526,416
		<u>292,218</u>	<u>3,713,822</u>	<u>4,006,040</u>	<u>3,528,112</u>
Total expenditure					
Net income before net gains/(losses) on investments		85,929	99,713	185,642	346,772
Net gains/(losses) on investments		20,276	-	20,276	(25,152)
		<u>106,205</u>	<u>99,713</u>	<u>205,918</u>	<u>321,620</u>
Net movement in funds					
Reconciliation of funds:					
Total funds brought forward		1,627,340	55,848	1,683,188	1,361,568
Net movement in funds		106,205	99,713	205,918	321,620
		<u>1,733,545</u>	<u>155,561</u>	<u>1,889,106</u>	<u>1,683,188</u>
Total funds carried forward					

Imago Community
(A Company Limited by Guarantee)

Charity Statement of financial activities (incorporating income and expenditure account) For the Year Ended 31 March 2021

	Note	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Income from:					
Donations and legacies	3	129,483	28,760	158,243	368,928
Charitable activities	4	62,527	3,716,634	3,779,161	3,339,299
Other trading activities	6	63,408	67,151	130,559	72,567
Investments	7	18,328	-	18,328	48,549
Other income	8	104,401	990	105,391	45,541
		<u>378,147</u>	<u>3,813,535</u>	<u>4,191,682</u>	<u>3,874,884</u>
Total income					
Expenditure on:					
Raising funds	9	145,153	55	145,208	1,696
Charitable activities	10	294,809	3,713,767	4,008,576	3,838,873
		<u>439,962</u>	<u>3,713,822</u>	<u>4,153,784</u>	<u>3,840,569</u>
Total expenditure					
Net income before net gains/(losses) on investments		(61,815)	99,713	37,898	34,315
Net gains/(losses) on investments		20,276	-	20,276	(25,152)
		<u>(41,539)</u>	<u>99,713</u>	<u>58,174</u>	<u>9,163</u>
Net movement in funds					
Reconciliation of funds:					
Total funds brought forward		1,314,883	55,848	1,370,731	1,361,568
Net movement in funds		(41,539)	99,713	58,174	9,163
		<u>1,273,344</u>	<u>155,561</u>	<u>1,428,905</u>	<u>1,370,731</u>
Total funds carried forward					

Consolidated Balance Sheet
As at 31 March 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	13	864,431	877,154
Investments	14	107,802	87,526
		972,233	964,680
Current assets			
Debtors	15	158,376	97,823
Cash at bank and in hand		1,503,854	1,092,751
		1,662,230	1,190,574
Creditors: amounts falling due within one year	16	(620,724)	(339,661)
Net current assets		1,041,506	850,913
Total assets less current liabilities		2,013,739	1,815,593
Creditors: amounts falling due after more than one year	17	(124,633)	(132,405)
Total net assets		1,889,106	1,683,188
Charity funds			
Restricted funds	18	155,561	55,848
Unrestricted funds			
Designated funds	18	1,009,431	1,022,154
General funds	18	724,114	605,186
Total unrestricted funds	18	1,733,545	1,627,340
Total funds		1,889,106	1,683,188

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

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

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



Mr P R Woodhouse

Chairman

Date: 3rd December 2021

The notes on pages 19 to 38 form part of these financial statements.

Charity Balance Sheet
As at 31 March 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	13	864,431	877,154
Investments	14	107,802	87,526
		972,233	964,680
Current assets			
Debtors	15	158,376	97,823
Cash at bank and in hand		1,417,918	1,092,663
		1,576,294	1,190,486
Creditors: amounts falling due within one year	16	(994,989)	(652,030)
Net current assets		581,305	538,456
Total assets less current liabilities		1,553,538	1,503,136
Creditors: amounts falling due after more than one year	17	(124,633)	(132,405)
Net assets excluding pension asset		1,428,905	1,370,731
Total net assets		1,428,905	1,370,731
Charity funds			
Restricted funds	18	155,561	55,848
Unrestricted funds			
Designated funds	18	1,009,431	1,022,154
General funds	18	263,913	292,729
Total unrestricted funds	18	1,273,344	1,314,883
Total funds		1,428,905	1,370,731

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

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

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



Mr P R Woodhouse - Chairman

Date: 3rd December 2021

Imago Community
(A Company Limited by Guarantee)

Consolidated Statement of Cash Flows
For the Year Ended 31 March 2021

	Note	2021 £	2020 £
Cash flows from operating activities			
Net cash used in operating activities	21	400,283	458,295
Cash flows from investing activities			
Dividends, interests and rents from investments		18,328	48,549
Net cash provided by investing activities		18,328	48,549
Cash flows from financing activities			
Repayments of borrowing		(7,508)	(6,600)
Change in cash and cash equivalents in the year		411,103	500,244
Cash and cash equivalents at the beginning of the year		1,092,751	592,507
Cash and cash equivalents at the end of the year	22	1,503,854	1,092,751

The notes on pages 19 to 38 form part of these financial statements

Imago Community
(A Company Limited by Guarantee)

Notes to the Financial Statements
For the Year Ended 31 March 2021

1. General information

Imago Community is a registered charity in England. The charity's registered address is John Spare House, 17-19 Monson Road, Tunbridge Wells, Kent, TN1 1LS.

Imago Community is also a registered company limited by guarantee. The members of the company are the Trustees named on page 1. In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per member of the company.

2. Accounting policies

2.1 Basis of preparation of financial statements

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 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Imago Community 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.

The Consolidated Statement of Financial Activities (SOFA) and Consolidated Balance Sheet consolidate the financial statements of the Group and its subsidiary undertaking. The results of the subsidiary are consolidated on a line by line basis.

2.2 Going concern

Whilst the impact of the COVID-19 pandemic has been assessed by the Trustees, so far as is reasonably possible, due to its unprecedented impact on the worldwide economy it is difficult to evaluate with any certainty the potential outcomes on the Charity's future activities. However, taking into consideration the Charity's level of reserves, the Trustees believe that the Charity will be able to continue in operational existence for the foreseeable future.

Notes to the Financial Statements
For the Year Ended 31 March 2021

2. Accounting policies (continued)

2.3 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Consolidated Statement of Financial Activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance Sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Where the donated good is a fixed asset, it is measured at fair value, unless it is impractical to measure this reliably, in which case the cost of the item to the donor should be used. The gain is recognised as income from donations and a corresponding amount is included in the appropriate fixed asset class and depreciated over the useful economic life in accordance with the Charity's accounting policies.

On receipt, donated professional services and facilities are recognised on the basis of the value of the gift to the Charity which is the amount it would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the Group to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Group's objectives, as well as any associated support costs.

2.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Group; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

Notes to the Financial Statements
For the Year Ended 31 March 2021

2. Accounting policies (continued)

2.6 Tangible fixed assets and depreciation

Tangible fixed assets costing more than £5,000 are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following bases:

Freehold property	- 0 - 2% straight line
Motor vehicles	- 33% straight line
Computer equipment	- 33% straight line
Other fixed assets	- 10% straight line

2.7 Investments

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance Sheet date, unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Gains/(Losses) on investments' in the Consolidated Statement of Financial Activities.

2.8 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.9 Stock

Stock does not include goods donated for sale as it is impractical to measure reliably the fair value of these donated items.

2.10 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Notes to the Financial Statements
For the Year Ended 31 March 2021

2. Accounting policies (continued)

2.11 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Consolidated Statement of Financial Activities as a finance cost.

2.12 Financial instruments

The Group only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.13 Operating leases

Rentals paid under operating leases are charged to the Consolidated Statement of Financial Activities on a straight line basis over the lease term.

2.14 Pensions

The Group operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Group to the fund in respect of the year.

2.15 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Group and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Group for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

Notes to the Financial Statements
For the Year Ended 31 March 2021

3. Income from donations and legacies

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Donations	129,483	28,760	158,243
Grants	-	-	-
	<u>129,483</u>	<u>28,760</u>	<u>158,243</u>
	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £
Donations	21,999	27,504	49,503
Grants	319,425	-	319,425
	<u>341,424</u>	<u>27,504</u>	<u>368,928</u>

Grants for the year ended 31 March 2020 are in respect of the former Carers' Support Charity that has now merged with Imago Community.

4. Income from charitable activities

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Grants receivable	35,688	3,712,952	3,748,640
Non-contracted activities - Project income	-	3,682	3,682
Training course fees	16,100	-	16,100
Volunteers' driving income	10,739	-	10,739
	<u>62,527</u>	<u>3,716,634</u>	<u>3,779,161</u>

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Notes to the Financial Statements
For the Year Ended 31 March 2021

4. Income from charitable activities (continued)

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £
Grants receivable	7,967	3,205,926	3,213,893
Non-contracted activities - Project income	11,677	29,341	41,018
Training course fees	11,750	54	11,804
Volunteers' driving income	72,584	-	72,584
	<u>103,978</u>	<u>3,235,321</u>	<u>3,339,299</u>

5. Grants receivable

	2021 £	2020 £
Kent County Council	2,070,807	2,047,673
Children In Need	39,767	34,964
Tunbridge Wells Borough Council	19,288	10,000
Sevenoaks District Council	4,000	8,000
Barnardo's	84,000	-
The Ivy and Jane Charitable Trust	12,476	9,533
Havering District Council	50,999	50,999
Bexley Borough Council	78,365	78,365
Tonbridge and Malling Borough Council	3,600	4,000
Medway Council	440,187	453,331
NHS Clinical Commissioning Groups	622,226	135,158
East Sussex County Council	119,944	95,263
Southwark Borough Council	111,276	111,276
National Lottery	32,188	33,097
Department of Health	30,000	113,750
Greenwich Council	24,518	24,518
Other	4,999	3,966
	<u>3,748,640</u>	<u>3,213,893</u>

Notes to the Financial Statements
For the Year Ended 31 March 2021

6. Income from other trading activities

Income from fundraising events

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Events income	40,675	66,810	107,485
Income from selling donated goods	21,109	-	21,109
Gift Aid	1,624	341	1,965
	63,408	67,151	130,559

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £
Events income	3,058	9,722	12,780
Income from selling donated goods	52,537	-	52,537
Gift Aid	6,920	330	7,250
	62,515	10,052	72,567

7. Investment income

	Unrestricted funds 2021 £	Total funds 2021 £
Rental income	5,960	5,960
Investment income	4,722	4,722
Interest received	7,646	7,646
	18,328	18,328

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Notes to the Financial Statements
For the Year Ended 31 March 2021

7. Investment income (continued)

	Unrestricted funds 2020 £	Total funds 2020 £
Rental income	34,153	34,153
Investment income	6,113	6,113
Interest received	8,283	8,283
	<u>48,549</u>	<u>48,549</u>

8. Other incoming resources

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
DBS checks income	9,080	-	9,080
Membership fees	2,420	-	2,420
Sundry income	92,901	990	93,891
	<u>104,401</u>	<u>990</u>	<u>105,391</u>

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £
DBS checks income	12,938	-	12,938
Membership fees	9,480	15	9,495
Sundry income	6,309	16,799	23,108
	<u>28,727</u>	<u>16,814</u>	<u>45,541</u>

Notes to the Financial Statements
For the Year Ended 31 March 2021

9. Expenditure on raising funds

Costs of raising voluntary income

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Costs of goods sold	2,611	37	2,648
Fundraising	523	18	541
	<u>3,134</u>	<u>55</u>	<u>3,189</u>

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £
Costs of goods sold	1,491	136	1,627
Fundraising	44	25	69
	<u>1,535</u>	<u>161</u>	<u>1,696</u>

Other trading expenses

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Administration expenses	5,697	5,697	-
Administration staff costs	136,322	136,322	-
	<u>142,019</u>	<u>142,019</u>	<u>-</u>

Notes to the Financial Statements
For the Year Ended 31 March 2021

10. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Charitable activity expenditure	147,065	3,713,767	3,860,832
	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £
Charitable activity expenditure	254,092	3,272,324	3,526,416

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For the Year Ended 31 March 2021

Charitable activity expenditure

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Auditors' remuneration	6,500	-	6,500	7,000
Volunteers' expenses	2,878	-	2,878	48,096
Project costs	12,514	75,536	88,050	62,565
Meeting and training course expenses	4,187	8,715	12,902	18,261
Post, printing, stationery and publicity	14,935	3,211	18,146	23,498
Telephone	20,357	34,929	55,286	46,486
Information technology costs	87,996	9,800	97,796	92,950
Membership fees and subscriptions	4,293	-	4,293	1,917
Support costs chargeable/(recoverable)	(305,279)	305,279	-	-
Sundries, books and cleaning expenses	16,267	952	17,219	44,281
Rates and water	2,584	324	2,908	6,941
Light and heat	4,550	5,543	10,093	17,931
Insurance	13,246	4,227	17,473	17,387
Repairs and renewals	23,128	(544)	22,584	74,684
Rent payable	51,771	19,582	71,353	39,515
Travel and subsistence	955	3,051	4,006	60,986
Private healthcare	7,243	14,587	21,830	16,618
Bank charges	147	-	147	189
Irrecoverable VAT	33,355	-	33,355	27,350
Project delivery	5,210	-	5,210	-
Refreshments	412	189	601	9,009
Legal and professional fees	24,443	6,211	30,654	17,598
DBS check expenses	7,647	2,919	10,566	15,729
Conference and staff training	200	15,344	15,544	10,685
Motor vehicle expenses	35,484	9,536	45,020	65,846
Other staff costs	19,588	8,167	27,755	31,484
Interest payable	4,573	-	4,573	5,758
Wages and salaries	31,064	2,813,030	2,844,094	2,440,880
Social security costs	2,675	243,855	246,530	194,308
Other pension costs	1,419	129,324	130,743	97,232
Depreciation	12,723	-	12,723	31,232
Total 2021	147,065	3,713,767	3,860,832	3,526,416
Total 2020	254,092	3,272,324	3,526,416	

Notes to the Financial Statements
For the Year Ended 31 March 2021

11. Staff costs

	Group 2021 £	Group 2020 £	Charity 2021 £	Charity 2020 £
Wages and salaries	2,980,416	2,440,880	2,844,094	2,440,880
Social security costs	246,530	194,308	246,530	194,308
Other pension costs	130,743	97,232	130,743	97,232
	<u>3,357,689</u>	<u>2,732,420</u>	<u>3,221,367</u>	<u>2,732,420</u>

The average number of persons employed by the Charity during the year was as follows:

	Group 2021 No.	Group 2020 No.	Charity 2021 No.	Charity 2020 No.
	<u>141</u>	<u>122</u>	<u>141</u>	<u>122</u>

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	Group 2021 No.	Group 2020 No.
In the band £90,001 - £100,000	1	1

The total employment benefits including employer pension and national insurance contributions of the key management personnel were £568,485 (2020: £566,123)

12. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2020 - £NIL).

During the year ended 31 March 2021, no Trustee expenses have been incurred (2020 - £NIL).

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Notes to the Financial Statements
For the Year Ended 31 March 2021

13. Tangible fixed assets

Group and Charity

	Freehold property £	Motor vehicles £	Other fixed assets £	Total £
Cost or valuation				
At 1 April 2020	878,397	27,655	30,000	936,052
At 31 March 2021	878,397	27,655	30,000	936,052
Depreciation				
At 1 April 2020	8,743	20,155	30,000	58,898
Charge for the year	10,723	2,000	-	12,723
At 31 March 2021	19,466	22,155	30,000	71,621
Net book value				
At 31 March 2021	858,931	5,500	-	864,431
At 31 March 2020	869,654	7,500	-	877,154

14. Fixed asset investments

	Listed investments £
Group	
Cost or valuation	
At 1 April 2020	87,526
Revaluations	20,276
At 31 March 2021	107,802
Charity	
Cost or valuation	
At 1 April 2020	87,526
Revaluations	20,276
At 31 March 2021	107,802

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Notes to the Financial Statements
For the Year Ended 31 March 2021

14. Fixed asset investments (continued)

Investments at market value comprise:

	2021 £	2020 £
Listed investments	107,802	87,526

15. Debtors

	Group 2021 £	Group 2020 £	Charity 2021 £	Charity 2020 £
Due within one year				
Other debtors	143,144	88,979	143,144	88,979
Prepayments and accrued income	15,232	8,844	15,232	8,844
	158,376	97,823	158,376	97,823

16. Creditors: Amounts falling due within one year

	Group 2021 £	Group 2020 £	Charity 2021 £	Charity 2020 £
Bank loans	7,661	7,397	7,661	7,397
Trade creditors	70,633	81,468	70,633	81,468
Other taxation and social security	195,164	165,383	195,164	165,383
Other creditors	2,394	8,166	376,659	320,535
Accruals and deferred income	344,872	77,247	344,872	77,247
	620,724	339,661	994,989	652,030

17. Creditors: Amounts falling due after more than one year

	Group 2021 £	Group 2020 £	Charity 2021 £	Charity 2020 £
Bank loans	124,633	132,405	124,633	132,405

The aggregate amount of liabilities payable or repayable wholly or in part more than five years after the reporting date is:

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	Group 2021 £	Group 2020 £	Charity 2021 £	Charity 2020 £
Payable or repayable by instalments	100,100	106,336	100,100	106,336

Included in creditors is a loan from Charity Bank, payable over 25 years at a rate of interest of 3.25% above the Bank of England base rate (minimum 0%). This loan is secured by the way of a legal charge over property 17-19 Monson Road, Tunbridge Wells, Kent.

Notes to the Financial Statements
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18. Statement of funds

Statement of funds - current year

	Balance at 1 April 2020 £	Income £	Expenditure £	Gains/ (Losses) £	Balance at 31 March 2021 £
Unrestricted funds					
Designated funds					
Fixed assets	877,154	-	(12,723)	-	864,431
Building repairs	50,000	-	-	-	50,000
Fundraising and PR	30,000	-	-	-	30,000
Marketing	15,000	-	-	-	15,000
Development and pilot projects	50,000	-	-	-	50,000
	<u>1,022,154</u>	<u>-</u>	<u>(12,723)</u>	<u>-</u>	<u>1,009,431</u>
General funds					
General funds	605,186	378,147	(279,495)	20,276	724,114
	<u>605,186</u>	<u>378,147</u>	<u>(279,495)</u>	<u>20,276</u>	<u>724,114</u>
Total Unrestricted funds	<u>1,627,340</u>	<u>378,147</u>	<u>(292,218)</u>	<u>20,276</u>	<u>1,733,545</u>
Restricted funds					
Children and Families	65,325	1,257,969	(1,224,050)	-	99,244
Adults and Community Services	(9,477)	2,555,566	(2,489,772)	-	56,317
	<u>55,848</u>	<u>3,813,535</u>	<u>(3,713,822)</u>	<u>-</u>	<u>155,561</u>
Total of funds	<u>1,683,188</u>	<u>4,191,682</u>	<u>(4,006,040)</u>	<u>20,276</u>	<u>1,889,106</u>

Notes to the Financial Statements
For the Year Ended 31 March 2021

18. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 April 2019 £	Income £	Expenditure £	Gains/ (Losses) £	Balance at 31 March 2020 £
Unrestricted funds					
Designated funds					
Fixed assets	908,386	-	(31,232)	-	877,154
Building repairs	50,000	-	-	-	50,000
Fundraising and PR	30,000	-	-	-	30,000
Marketing	15,000	-	-	-	15,000
Development and pilot projects	50,000	-	-	-	50,000
	<u>1,053,386</u>	<u>-</u>	<u>(31,232)</u>	<u>-</u>	<u>1,022,154</u>
General funds					
General funds	<u>269,540</u>	<u>585,193</u>	<u>(224,395)</u>	<u>(25,152)</u>	<u>605,186</u>
Total Unrestricted funds	<u>1,322,926</u>	<u>-</u>	<u>(255,627)</u>	<u>(25,152)</u>	<u>1,627,340</u>
Restricted funds					
Children and Families	69,725	1,153,828	(1,158,228)	-	65,325
Adults and Community Services	(31,083)	2,135,863	(2,114,257)	-	(9,477)
	<u>38,642</u>	<u>3,289,691</u>	<u>(3,272,485)</u>	<u>-</u>	<u>55,848</u>
Total of funds	<u>1,361,568</u>	<u>3,289,691</u>	<u>(3,528,112)</u>	<u>(25,152)</u>	<u>1,683,188</u>

Notes to the Financial Statements
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19. Summary of funds

Summary of funds - current year

	Balance at 1 April 2020 £	Income £	Expenditure £	Gains/ (Losses) £	Balance at 31 March 2021 £
Designated funds	1,022,154	-	(12,723)	-	1,009,431
General funds	605,186	378,147	(279,495)	20,276	724,114
Restricted funds	55,848	3,813,535	(3,713,822)	-	155,561
	<u>1,683,188</u>	<u>4,191,682</u>	<u>(4,006,040)</u>	<u>20,276</u>	<u>1,889,106</u>

Summary of funds - prior year

	Balance at 1 April 2019 £	Income £	Expenditure £	Gains/ (Losses) £	Balance at 31 March 2020 £
Designated funds	1,053,386	-	(31,232)	-	1,022,154
General funds	269,540	585,193	(224,395)	(25,152)	605,186
Restricted funds	38,642	3,289,691	(3,272,485)	-	55,848
	<u>1,361,568</u>	<u>3,874,884</u>	<u>(3,528,112)</u>	<u>(25,152)</u>	<u>1,683,188</u>

20. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Tangible fixed assets	864,431	-	864,431
Fixed asset investments	107,802	-	107,802
Current assets	1,506,669	155,561	1,662,230
Creditors due within one year	(620,724)	-	(620,724)
Creditors due in more than one year	(124,633)	-	(124,633)
Total	<u>1,733,545</u>	<u>155,561</u>	<u>1,889,106</u>

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20. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £
Tangible fixed assets	877,154	-	877,154
Fixed asset investments	87,526	-	87,526
Current assets	1,134,726	55,848	1,190,574
Creditors due within one year	(339,661)	-	(339,661)
Creditors due in more than one year	(132,405)	-	(132,405)
Total	1,627,340	55,848	1,683,188

21. Reconciliation of net movement in funds to net cash flow from operating activities

	Group 2021 £	Group 2020 £
Net income for the year (as per Statement of Financial Activities)	205,918	321,620
Adjustments for:		
Depreciation charges	12,723	31,232
Gains/(losses) on investments	(20,276)	25,152
Dividends, interests and rents from investments	(18,328)	(48,549)
Decrease/(increase) in debtors	(60,553)	72,579
Increase in creditors	280,799	56,261
Net cash provided by operating activities	400,283	458,295

22. Analysis of cash and cash equivalents

	Group 2021 £	Group 2020 £
Cash in hand	1,503,854	1,092,751

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23. Analysis of changes in net debt

	At 1 April 2020 £	Cash flows £	At 31 March 2021 £
Cash at bank and in hand	1,092,751	411,103	1,503,854
Debt due within 1 year	(7,397)	(264)	(7,661)
Debt due after 1 year	(132,405)	7,772	(124,633)
	952,949	418,611	1,371,560

24. Pension commitments

The charity operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund and amounted to £130,743 (2020: £97,232). At the balance sheet date, £30,639 (2020: £4,383) was payable to the fund and is included in creditors.

25. Operating lease commitments

At 31 March 2021 the Group and the Charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	Group 2021 £	Group 2020 £	Charity 2021 £	Charity 2020 £
Not later than 1 year	48,023	32,535	48,023	32,535
Later than 1 year and not later than 5 years	41,729	26,717	41,729	26,717
Later than 5 years	750	3,750	750	3,750
	90,502	63,002	90,502	63,002

26. Related party transactions

Graham Shaw, husband of CEO Caroline Shaw, provided bid and consultancy services to the charity during the year totalling £19,000 (2020: £10,800). At the year end, £Nil (2020: £Nil) was outstanding.

Cripps LLP, for which Edward Weeks acts as a Partner, provided legal advice to the charity during the year totalling £5,384 (2020: £12,862).