

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
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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.

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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:

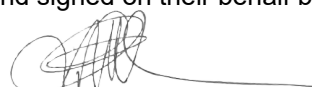
- so far as that Trustee is aware, there is no relevant audit information of which the charitable group's auditor is unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charitable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

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> |

Imago Community
(A Company Limited by Guarantee)

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 |
| | <hr/> | <hr/> | <hr/> |
| | 63,408 | 67,151 | 130,559 |
| | <hr/> | <hr/> | <hr/> |

| | 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 |
| | <hr/> | <hr/> | <hr/> |
| | 62,515 | 10,052 | 72,567 |
| | <hr/> | <hr/> | <hr/> |

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 |
| | <hr/> | <hr/> |
| | 18,328 | 18,328 |
| | <hr/> | <hr/> |

Imago Community
(A Company Limited by Guarantee)

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 |

Imago Community
(A Company Limited by Guarantee)

Notes to the Financial Statements
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
For the Year Ended 31 March 2021

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
For the Year Ended 31 March 2021

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> |

Notes to the Financial Statements
For the Year Ended 31 March 2021

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 |

Notes to the Financial Statements
For the Year Ended 31 March 2021

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).