

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.

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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.

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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.

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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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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

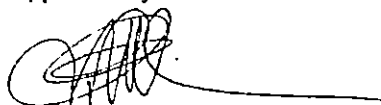
Each of the persons who are Trustees at the time when this Trustees' Report is approved has confirmed that:

- 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.

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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.

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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.

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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.

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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

Imago Community
(A Company Limited by Guarantee)

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
	<hr/>	<hr/>
	5,768,802	4,144,655
	<hr/>	<hr/>

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 £
--	----------------------------------	----------------------------------	------------------------------------	------------------------------------

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.

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Notes to the Financial Statements
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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>

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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>

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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>

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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).