

Registered number: 05354482
Charity number: 1108388

Imago Community
(A Company Limited by Guarantee)

Trustees' Report and Financial Statements

For the Year Ended 31 March 2024

Imago Community
(A Company Limited by Guarantee)

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Imago Community
(A Company Limited by Guarantee)

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

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

Company registered number 05354482

Charity registered number 1108388

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

Company secretary Mrs C Shaw

Chief executive officer Mrs C Shaw

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

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

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

Imago Community
(A Company Limited by Guarantee)

Trustees' Report
For the Year Ended 31 March 2024

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

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

Objectives and activities

a. Policies and objectives

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

In particular:

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

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

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

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

Achievements and performance

a. Key financial performance indicators

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

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

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

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

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

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

b. Review of activities

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

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

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

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

Achievements and performance (continued)

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

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

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

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

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

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

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

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

Achievements and performance (continued)

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

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

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

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

Young Carers Festival at Bowles

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

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

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

Achievements and performance (continued)

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

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

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

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

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

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

Across Dartford, Gravesham, Swanley and Swale:

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

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

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

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

Achievements and performance (continued)

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

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

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

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

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

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

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

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

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

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

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

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

Achievements and performance (continued)

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

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

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

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

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

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

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

Financial review

a. Going concern

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

b. Reserves policy

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

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

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

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

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

c. Investment policy and performance

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

Structure, governance and management

a. Constitution

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

b. Methods of appointment or election of Trustees

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

c. Induction and training of Trustees

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

d. Pay policy for senior staff

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

e. Organisational structure and decision making

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

f. Risk management

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

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

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

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

Plans for future periods

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

Statement of Trustees' responsibilities

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

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

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

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

Disclosure of information to auditor

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

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

Auditor

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

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

Mr P R Woodhouse
Chairman
Date:

Independent Auditor's Report to the Members of Imago Community

Opinion

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

In our opinion the financial statements:

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

Basis for opinion

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

Conclusions relating to going concern

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

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

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

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

Other information

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

We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

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

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

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

Responsibilities of trustees

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

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

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

Auditor's responsibilities for the audit of the financial statements

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

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

Capability of the audit in detecting irregularities, including fraud

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

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

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

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

Imago Community
(A Company Limited by Guarantee)

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

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

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

Use of our report

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

Samantha Rouse FCCA DChA (Senior Statutory Auditor)

for and on behalf of
Kreston Reeves LLP

Chartered Accountants
Statutory Auditor

Chatham Maritime

Date:

Imago Community
(A Company Limited by Guarantee)

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

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

Consolidated Balance Sheet
As at 31 March 2024

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

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

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

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

Mr P R Woodhouse
Chairman
Date:

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

Charity Balance Sheet
As at 31 March 2024

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

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

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

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

Mr P R Woodhouse
Chairman
Date:

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

Imago Community
(A Company Limited by Guarantee)

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

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

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

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

1. General information

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

2.3 Income

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

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

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

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

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

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

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

2. Accounting policies (continued)

2.4 Expenditure

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

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

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

2.5 Interest receivable

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

2.6 Tangible fixed assets and depreciation

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

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

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

Depreciation is provided on the following bases:

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

2.7 Investments

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

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

2. Accounting policies (continued)

2.8 Debtors

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

2.9 Stock

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

2.10 Cash at bank and in hand

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

2.11 Liabilities and provisions

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

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

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

2.12 Financial instruments

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

2.13 Operating leases

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

2.14 Pensions

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

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

2. Accounting policies (continued)

2.15 Fund accounting

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

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

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

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

3. Income from donations and legacies

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

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

4. Income from charitable activities

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

Imago Community
(A Company Limited by Guarantee)

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

4. Income from charitable activities (continued)

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

5. Grants receivable

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

Imago Community
(A Company Limited by Guarantee)

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

6. Income from other trading activities

Income from fundraising events

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

	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
	<hr/>	<hr/>	<hr/>
	126,750	75,915	202,665
	<hr/>	<hr/>	<hr/>

7. Investment income

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

Imago Community
(A Company Limited by Guarantee)

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

7. Investment income (continued)

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

8. Other incoming resources

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

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

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

9. Expenditure on raising funds

Costs of raising voluntary income

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

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

Other trading expenses

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

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

9. Expenditure on raising funds (continued)

Other trading expenses (continued)

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

10. Analysis of expenditure on charitable activities

Summary by fund type

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

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

Imago Community
(A Company Limited by Guarantee)

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

Charitable activity expenditure

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

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

11. Staff costs

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

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

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

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

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

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

12. Trustees' remuneration and expenses

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

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

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

13. Tangible fixed assets

Group and Charity

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

14. Fixed asset investments

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

Investments at market value comprise:

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

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

15. Debtors

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

16. Creditors: Amounts falling due within one year

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

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

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

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

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

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

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

18. Statement of funds

Statement of funds - current year

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

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

18. Statement of funds (continued)

Statement of funds - prior year

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

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

19. Summary of funds

Summary of funds - current year

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

Summary of funds - prior year

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

20. Analysis of net assets between funds

Analysis of net assets between funds - current period

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

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

20. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior period

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

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

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

22. Analysis of cash and cash equivalents

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

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

23. Analysis of changes in net debt

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

24. Pension commitments

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

25. Operating lease commitments

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

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

26. Related party transactions

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