

Registered number: 05354482
Charity number: 1108388

Imago Community
(A Company Limited by Guarantee)

Trustees' Report and Financial Statements

For the Year Ended 31 March 2025

Imago Community
(A Company Limited by Guarantee)

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

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

Company registered number 05354482

Charity registered number 1108388

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

Company secretary Mrs C.Shaw

Chief executive officer Mrs C.Shaw

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

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

Solicitors Cripps
22 Mount Ephraim
Tunbridge Wells
Kent
TN4 8AS

Imago Community
(A Company Limited by Guarantee)

Trustees' Report
For the Year Ended 31 March 2025

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

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

Objectives and Activities

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

In particular:

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

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

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

Achievements and performance

a. Key financial performance indicators

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

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

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

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

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

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

b. Review of activities

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

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

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

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

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

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

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

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

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

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

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

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

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

Young Carers Festival at Bowles

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

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

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

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

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

- 961 individual practitioners attended Young Carers awareness training.

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

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

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

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

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

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

Across Dartford, Gravesham, Swanley and Swale:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Financial review

a. Going concern

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

a. Reserves policy

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

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

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

c. Investment policy and performance

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

Structure, governance and management

a. Constitution

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

b. Method of appointment or election of Trustees

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

c. Induction and training of new Trustees

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

d. Pay policy for senior staff

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

e. Organisational structure and decision making

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

f. Risk management

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

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

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

Plans for future periods

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

Trustees' responsibilities statement

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

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

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

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

Disclosure of information to auditor

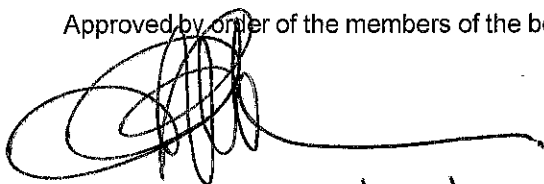
Each of the persons who are Trustees at the time when this Trustees' report is approved has confirmed that:

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

Auditor

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

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



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

Independent Auditor's Report to the Members of Imago Community

Opinion

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

In our opinion the financial statements:

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

Basis for opinion

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

Conclusions relating to going concern

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

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

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

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

Other information

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

We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

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

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

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

Responsibilities of trustees

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

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

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

Auditor's responsibilities for the audit of the financial statements

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

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

Capability of the audit in detecting irregularities, including fraud

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

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

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

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

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

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

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

Use of our report

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

Stephen Jones FCA FCCA (Senior Statutory Auditor)

for and on behalf of
R E Jones & Co.

Chartered Accountants
Statutory Auditor

132 Burnt Ash Road

London SE12 8PU

Date:

Imago Community
(A Company Limited by Guarantee)

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

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

Imago Community
(A Company Limited by Guarantee)

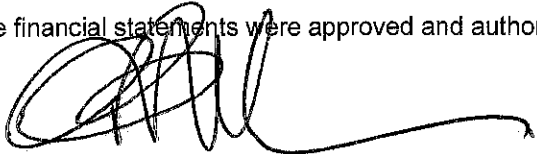
Consolidated Balance sheet as at 31 March 2025

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

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

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

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


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

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

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

Charity Balance Sheet as at 31 March 2025

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

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

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

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



Mr P R Woodhouse

Chairman

Date:

11/12/2025

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

Imago Community
(A Company Limited by Guarantee)

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

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

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

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

1. General information

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

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

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Imago Community meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

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

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

2.2 Going concern

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

2.3 Income

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

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

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

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

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

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

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

2. Accounting policies (continued)

2.4 Expenditure

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

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

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

2.5 Interest receivable

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

2.6 Tangible fixed assets and depreciation

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

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

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

Depreciation is provided on the following bases:

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

2.7 Investments

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

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

2. Accounting policies (continued)

2.8 Debtors

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

2.9 Stock

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

2.10 Cash at bank and in hand

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

2.11 Liabilities and provisions

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

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

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

2.12 Financial instruments

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

2.13 Operating leases

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

2.14 Pensions

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

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

2. Accounting policies (continued)

2.15 Fund accounting

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

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

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

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

3. Income from donations and legacies

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

4. Income from charitable activities

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

Imago Community
(A Company Limited by Guarantee)

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

4. Income from charitable activities (continued)

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

5. Grants receivable

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

Imago Community
(A Company Limited by Guarantee)

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

6. Income from other trading activities

Income from fundraising events

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £
Income from selling donated goods	51,187	141	51,328
Gift Aid	3,273	136	3,409
	<hr/>	<hr/>	<hr/>
	54,460	277	54,737
	<hr/>	<hr/>	<hr/>
	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/>

7. Investment income

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

Imago Community
(A Company Limited by Guarantee)

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

7. Investment income (continued)

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

8. Other incoming resources

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

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

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

9. Expenditure on raising funds

Costs of raising voluntary income

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

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

Other trading expenses

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

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

9. Expenditure on raising funds (continued)

Other trading expenses (continued)

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

10. Analysis of expenditure on charitable activities

Summary by fund type

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

Imago Community
(A Company Limited by Guarantee)

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

Charitable activity expenditure

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

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

11. Staff costs

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

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

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

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

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

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

12. Trustees' remuneration and expenses

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

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

Imago Community
(A Company Limited by Guarantee)

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

13. Tangible fixed assets

Group and Charity

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

14. Fixed assets investments

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

Imago Community
(A Company Limited by Guarantee)

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

15. Debtors

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

16. Creditors : Amounts falling due within one year

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

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

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

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

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

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

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

18. Statement of funds

Statement of funds – current year

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

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

18. Summary of funds (continued)

Summary of funds – prior year

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

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

19. Summary of funds

Summary of funds – current year

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

Summary of funds – prior year

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

20. Analysis of net assets between funds

Analysis of net assets between funds – current period

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

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

20. Analysis of net assets between funds

Analysis of net assets between funds – prior period

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

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

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

22. Analysis of cash and cash equivalents

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

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

23. Analysis of changes in net debt

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

24. Pension commitments

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

25. Operating lease commitments

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

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

26. Related party transactions

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