

IMARA CIO

England & Wales · Charity number 1170331

Details

Other names	IMARA
Status	Registered
Legal form	CIO
Registered	2016-11-23
Register	View on the Charity Commission register

Contact

Address	Imara 202 Mansfield Road Nottingham NG1 3HX
Phone	01157526083
Email	info@imara.org.uk
Website	www.imara.org.uk

Activities

Objects: A) TO ADVANCE THE EDUCATION OF THE PUBLIC AND THE RELEVANT PROFESSIONS WITH REGARD TO CHILD ABUSE (INCLUDING THE EMOTIONAL AND PSYCHOLOGICAL CONSEQUENCES RESULTING FROM ANY FORM OF ABUSE OR NEGLECT IN CHILDHOOD) AND TO PROVIDE RELIEF AND SUPPORT TO SURVIVORS OF ABUSE IN PARTICULAR TO CHILDREN, TEENAGERS AND THEIR FAMILIESB) TO PROMOTE AND PROTECT THE PHYSICAL AND MENTAL HEALTH OF YOUNG PEOPLE WHO EXHIBIT SEXUALLY HARMFUL BEHAVIOUR

Activities: Early intervention service in Nottingham, offering advocacy, support through the Criminal Justice Process, therapeutic assessment and interventions to children, teenagers and family member following a disclosure of child sexual abuse.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, Disability
- **Who:** Children/young People, The General Public/mankind

Geography

- Nottingham City
- Nottinghamshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£907,421	£963,685	£142,882	35
2024-03-31	£861,919	£1,005,268	£195,599	36
2023-03-31	£880,630	£902,174	£338,948	45
2022-04-30	£914,393	£864,274	£331,952	26
2021-04-30	£717,296	£620,101	£281,833	21

Trustees

Name	Role	Appointed
Sarah Louise White	Chair	2023-06-28
Beatrice Giaquinto		2025-10-23
Freya Abigail Ricketts		2026-03-19
Maryam Khorassani		2021-01-13
Nuala Attwood		2025-03-10
Richard Jordan		2025-11-14
Thomas James Quarton-Manuel		2025-10-23
Wayne Dooley		2024-08-01
Zaffira Sultana Shah		2024-06-11
Zoe Mallett		2022-11-17

IMARA CIO

England & Wales - Charity number 1170331

Accounts

Charity Registration Number: 1170331

IMARA CIO

Annual Report and Financial Statements
for the Period Ended 31 March 2025

IMARA CIO

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Reference and Administrative Details

Trustees	Sarah White, Chair Thomas Quarton-Manuel, Treasurer Beatrice Giaquinto Hannah Yates Maryam Khorassani Nuala Attwood Richard Jordan Wayne Dooley Zaffira Sultana Shah Zoe Mallett
Senior Management Team	Cath Wakeman, Chief Executive Officer Darren Wells, Finance Director
Charity Registration Number	1170331
Principal Office	202 Mansfield Road Nottingham NG1 3HX
Independent Examiner	Eva Stevens, employee of Community Accounting Plus Units 1 & 2 North West 41 Talbot Street Nottingham NG1 5GL
Registered Bank Address	The Co-operative Bank 1 Balloon Street Manchester M4 4BE

IMARA CIO

Trustee's Report

The trustees present the annual report together with the financial statements of the charity for the period ended 31 March 2025.

Trustees and officers

The trustees and officers serving during the period and since the period end were as follows:

Beatrice Giaquinto (appointed 23/10/25)	Richard Jordan (appointed 14/11/25)
Charlotte Caulton-Scott (resigned 25/09/25)	Sarah White
Hannah Yates	Thomas Quarton-Manuel (appointed 23/10/25)
Jacint Duduka (app'd 08/02/25, resigned 25/09/25)	Wayne Dooley (appointed 01/08/24)
Maryam Khorassani	Zaffira Sultana Shah (appointed 11/06/24)
Nuala Attwood (appointed 10/03/25)	Zoe Mallett

Structure, governance and management

Nature of governance

The charity is operated under the rules of its CIO Foundation constitution, registered on 23rd November 2016. The Board of Trustees provide governance oversight and direction, leading major decisions including recruitment of key staff, significant and out-of-budget spending, and review and approval of staff pay increases. They collaborate with the charity's HR consultants to benchmark remuneration packages.

Management Structure

The Chief Executive Officer reports to the Board of Trustees, and manages the Senior Leadership Team (SLT) comprising the two Heads of Therapy Services, the Head of CHISVA Service, Business Support Lead, and Finance Director. This SLT meet weekly and works together to discuss current issues and questions, review the organisational direction, and implement decisions. An annual "strategy day" has been established in November each year to review progress, plan strategic objectives, and adjust direction for the charity. Working Groups are established to manage these strategic workstreams, headed by members of the Board and supported by members of the SLT and wider staff team.

Recruitment and appointment of trustees

When a gap is identified on the board, or a trustee informs us of their intention to step down then we seek to recruit. We are currently in the process of recruiting a young trustee, from our co-production network using the opportunity provided by Young Trustee Movement of a six month Board Boost training programme. This trustee will be supported by a mentor from the current board of trustees.

Advertisements are placed on Reach volunteering; Do It.Org and Nottingham Community Voluntary Service, linked to Imara website and social media e.g. LinkedIn. We use NCVO for resources and guidance. In some circumstances we will use our recruitment agency e.g. if struggling to recruit via volunteering organisations.

Applicants apply with their CV and a letter stating their skills, experience and reason for applying.

Applicants are short-listed and invited to interview with the CEO, Chair and a young person from Participation group. When there is competition for the role, a second stage may be for them to attend a Board meeting to meet the board of Trustees to explain their interest in the role.

Successful applicants complete necessary checks i.e. DBS, references, sign up to the Imara code of conduct and the Charity Commission Trustee Eligibility Declaration and are then appointed to the Board.

Trustee's Report (continued)

Objectives and activities

To advance the education of the public and the relevant professions with regard to child abuse (including the emotional and psychological consequences resulting from any form of abuse or neglect in childhood). To provide relief and support to survivors of abuse in particular to children, teenagers and their families. To promote and protect the physical and mental health of young people who exhibit sexually harmful behaviour.

Objectives, strategies and activities

Imara is an independent specialist service that supports children, young people and their safe family members following a disclosure or discovery of child sexual abuse and/or domestic abuse. We are a charity, and all of our services are free to access. We receive referrals into our sexual abuse service directly from the local paediatric sexual assault referral centre (EMCYPAS – 0800 183 0023). We are the sole provider of therapy for all children and young people aged 0-13 years affected by sexual abuse in Nottingham City, as well as one of the providers of therapy for children aged 13-18 years in Nottingham City. We specialise in trauma and familial abuse, and we also support all children from Nottinghamshire referred into our CHISVA service (Children and Young People's Independent Sexual Violence Advisor) commissioned by Nottinghamshire Police and Crime Commissioner.

In line with specialising in familial abuse, wherever appropriate we work with children and young people within their family unit, empowering them to access and use the resources they have within themselves and their family in order to recover from the trauma and thrive going forward. This includes working with safe family members of those children and young people in our service for whom a disclosure or discovery that abuse has been occurring within their family and home can have profound and severe impacts.

Since October 2021 we have provided a therapeutic service for children and young people in Nottingham City who have witnessed or experienced domestic violence and abuse, commissioned by Nottingham City Council's Crime & Drugs Partnership. In 2022 we were successful in a partnership bid for Home Office funding, alongside other Nottingham services for Children Affected by Domestic Abuse, which allowed us to extend this service across the County, including individual therapy for young people and group work for mothers and sons followed NSPCC's evidence-based Domestic Abuse Recovering Together model.

Public benefit

Promoting recovery, supporting families to move forward and to rebuild relationships with their family members, local community and support networks. Educating and empowering children, young people and families to rebuild family life and to support their engagement with education and employment. Increase awareness and understanding of the dynamics of child sexual abuse and domestic abuse and its impact on victims and survivors to the wider public, to enable them to better support children and young people, responding appropriately to disclosures and enabling safeguarding. Since 2023 this has also included developing services for families affected by Harmful Sexual Behaviour between siblings and more widely Harmful Sexual Behaviour between peers, a growing problem with families and also within schools.

Involvement with local communities offering opportunities for volunteering; universities and colleges to provide placements for trainee creative arts therapists and social work students; training and education for wider community. Imara CIO works in partnership with all agencies involved in safeguarding children, young people and vulnerable adults to ensure everyone has comprehensive, relevant and up to date information to reduce the risks faced by children and young people. Support with education, housing, employment, health and financial concerns for some of the most disadvantaged families in Nottingham and Nottinghamshire, at a point of crisis in their lives. Partnership working with Police to support them to focus on their investigation and to enable children and young people to engage with the Criminal Justice Process and provide the best evidence if the case goes to trial. Partnership working with regional sexual and domestic abuse services including the Crown Prosecution Service, family courts and other local third sector forums.

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Trustee's Report (continued)

Achievements and performance

Imara worked with 1,078 children and young people from more than 878 different families

- 3,181 therapy and psychoeducation sessions provided
- 3,405 hours of CHISVA support provided: 75% directly with the young person and/or their family, 25% with professionals
- 254 hours spent in court supporting young people in the service
- 151 complex enquiries resolved by our administrators

Key Events:

- New logo and website launch
- Annual Charity Art auction – raised £5,262
- Robin Hood Half Marathon – raised £9,117
- Co-produced Education Programme Launch – delivered training to foster carers, kinship carers, social workers and school designated safeguarding leads.

New areas of service:

- harmful sexual behaviour in primary schools partnering for prevention project
- Planning for Bridging the Gap conference
- Harmful Sexual Behaviour between Siblings pilot
- Pathways project, following a successful pilot project delivered with our partner service Equation, we have had further funding to deliver the project design to 9 more secondary schools, with the support of the Violence Reduction Unit and the OPCC

Group work changes:

- parent support group ended and being made into open access resources for parents
- storytelling group successfully launched and moving into second cohort
- connect with nature group being designed and trialled as a new offering depending on demand and funding
- trans joy group continued
- participation group restructured to co-production network - more individual opportunities, more careful assessment prior to creating groups, training from Learn to Lead & sharing practice with national CSA Voices network

Participation Group's highlights:

- Contributed their stories to filming national training on the impacts of trauma for all new barristers joining the Bar
- Strengthened links with other organisations and attended key events: Upfront Survivors, Viv Gordon Co, Zebra Day, The Greenhouse, Beyond Therapy
- Fundraised by running a pub quiz – thank you to The Brickyard in Carlton, the Big Give for match funding and University of Nottingham's Centre for Interprofessional Education and Learning (CIEL) Student Committee
- Raised awareness of Imara's service through outreach at Pride in Nottingham City & Worksop
- Supported Imara's Art Auction, stewarding the gallery and running two creative workshops for members of the public
- Supported Imara's bid to The Leathersellers Foundation, successfully securing a pot of unrestricted funding for Imara over the next four years

Trustee's Report (continued)

Participation Group's highlights (cont.):

- One young person is acting as a sitting panel member on the local CPS Rape Scrutiny Panel
- One young person was awarded the Young Inspiration Award from the Police Youth Outreach programme
- Documented their activities and supported other survivor-led campaigns through social media

Imara aims to empower and support children, young people and their safe family members to move forward from the impact of child sexual abuse and domestic abuse by offering interventions such as:

- Access to pre- and post- trial therapy, available in a range of arts therapy approaches suited to children and young people.
- Accurate and impartial information and consistent contact throughout the criminal justice process, empowering clients to understand their rights and make their own informed choices.
- Specialist support for acute trauma symptoms including anxiety and problems sleeping.
- Support with education, health, housing, and financial concern to restabilise the family following the abuse.
- Specialist risk and needs assessment, and referral to other appropriate support and services.
- A safe and supportive space for parents and carers to process their own experiences, as well as psychoeducation to understand the impact trauma may be having on their child's behaviour, development and needs.
- Opportunities to move onto, including joining the community of participation group and co-production which offers personal and professional development as well as influencing services for other survivors, helping young people to look to their future with excitement and ambition.

Outcomes of the service:

Imara has continued to find creative ways of initiating innovative projects and responding to the challenge of financial uncertainties in this period. We have grown partnerships across the local and national sector.

Closing remarks from Imara's Participation Group following their work on the development of training packages for education staff:

In your own words, what has been the impact of taking part in the workshops for you?

- I have felt powerful, empowered, and hopeful for survivors to not have the same experience as me. It's given me confidence and I want to do more for other survivors to improve the system.
- It has had a hugely significant impact on my self esteem, confidence and I feel more content and fulfilled. I have felt like I have made a significant impact on the future experience of survivors and have found that healing.
- It has given me a voice to be able to influence another life and how their experiences are handled. hopefully in a positive way and giving space for survivors to guide education to those dealing with other survivors

Trustee's Report (continued)

Individual testimonials:

"Imara has been the only decent support whilst going through the worst incident of your life.

My worker was understanding kind and knowledgeable, they offered emotional and practical support.

The thing I would change is the police response and that as a parent I wasn't able to take things further on behalf of my neurodiverse child who found it too hard to make a statement.

Without Imara my family may have completely broke down and I wouldn't have been given the tools and guidance to get through the bad days." Young person re CHISVA service.

"Over the last year there have been times when our CHISVA has been a beacon of hope, kindness and support which we were in desperate need of. It's a very lonely journey after your child has been sexually assaulted and she has been a huge support. I can not put into words how much my son has needed her trusted her and adored her sessions. Our CHISVA has gone above and beyond for my family and has truly been a huge factor in my son being able to cope with all that has happened. Thank you for sending her to us and for all that you all do. You really are the stars in a very dark dark sky that shine through when we really need you. Thank you" Parent re CHISVA service.

"I don't quite know why but when things don't go right, it doesn't feel that it matters as much. I find I can make more effort, even if things don't go right" - Young person to therapist when asked if anything feels different at the end of therapy.

"I think I've done very well, I had a big obstacle course, and I proved I can do anything. I did it myself" - Young person to therapist in final session.

"I feel like therapy has helped me to put all my thoughts in order and have more confidence that what I am doing, as a mum, is right and OK." – Parent as feedback for Imara therapy in final session.

Additional Information:

Imara has become more visible over the past year, due to improvements to our website and our social media. Our funding supporter base has begun to grow and having a fundraiser in the team has helped us to meet the challenge of the increasingly tough financial landscape for charities. We regularly apply to various grant funders for both restricted and unrestricted funds and we use this to help support gaps in service that are created by statutory funding continuing to disregard the need for families to be helped when their children disclose; or only funding a minimal number of sessions that doesn't actually meet best practice guidelines.

We are grateful to the smaller community grant funding that powers us to remain flexible and responsive and to larger grant funding that increasingly understands the need for unrestricted funding.

We are active on social media and have grown our followers and supporter base once again this year.

Our social media supports our fundraising and is used to promote self care and campaigning events in line with our values.

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Trustee's Report (continued)

Financial review

Total Income: £907,421 (2024: £861,919)

Total Expenditure: £963,685 (2024: £1,005,268)

Net Operating income: (£52,717) (2024: (£143,349))

There was also a gain on disposal of Fixed Assets of £3,547 in the year (2024: nil)

The charity does not hold any material financial investments and has no outstanding pension liability.

Policy on reserves

We aim to hold reserves to cover three months operating costs. Reviewing of the policy is part of the Trustees' governance strategy on an annual basis.

At the end of the period the charity held reserves of 1.8 months operating costs (2024 - 2.3 months)

The Board is urgently reviewing this situation and will plan to recover it in the financial year ending March 2027.

Major risks and management of those risks

Short term funding grants of one year that require us to re-apply and to seek new sources of funding. Competitive tendering processes with limited timespans, meaning uncertainty of future success. Highly competitive grant funding that has reduced our success rates. Statutory funding that does not allow for full cost recovery. This necessitates considerable external fundraising on the back of many volunteers and exceptional additional efforts outside of normal working hours from staff. Costs continue to increase at rates well ahead of the inflationary increases provided in annual grant or contract values.

We regularly apply to various grant funders for both restricted and unrestricted funds and when successful this has enabled us to provide additional services for our clients e.g. group-work for parents and young people awaiting therapy, and a Trans-joy support group for young people. We have increased our fundraising again this year and we bring in regular small donations and fundraising with the help of our amazing supporters alongside larger donations from local organisations such as Hockley Hustle and through our Charity Art Auction and the Robin Hood marathon. We are active on social media and have grown our followers and supporter base.

We constantly monitor our cost base, including contracts, utilities, travel costs, etc. We change suppliers where it is cost-effective to do so, while aiming not to reduce the quality of service received below the standard we expect.

Plans for the future

We are seeking to develop the charity in a number of ways to increase capacity and deliver on its stated aims:

- we will continue to seek funding from various sources including contract tenders and grants to expand capacity to deliver our core services to more families, including a particular focus on follow-on funding for our innovative services for Harmful Sexual Behaviour between Siblings and the Domestic Abuse Recovering Together group programme.

- in mid-2024 we secured funding from the National Lottery over 5 years to develop the Board of Trustees and SLT, building resilience and longevity for the charity. This includes robust succession planning, leadership coaching, and training across the organisation, and is progressing in line with plan.

- we have increased unrestricted income year-on-year but this remains a challenge. We expect to employ reserves again in FY26 to support activities we consider essential, but will need to plan for a net contribution to reserves in FY27. We aim to achieve this through increased unrestricted income fundraising but it may require difficult decisions about reducing core costs further.

IMARA CIO

Statement of Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

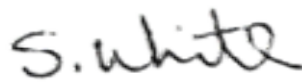
The law applicable to charities requires the trustees to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial 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 judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on 15th January 2026 and signed on its behalf by:



Sarah White
Trustee

IMARA CIO

Independent Examiner's Report to the trustees of IMARA CIO

Independent examiner's report to the trustees of Imara CIO

I report to the trustees on my examination of the accounts of Imara CIO (the Charity) for the year ended 31 March 2025.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Chartered Institute of Public Finance and Accountancy (CIPFA), which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Eva Stevens, BSc, CPFA, employee of Community Accounting Plus
member of the Chartered Institute of Public Finance and Accountancy (CIPFA)

Units 1 & 2 North West
41 Talbot Street
Nottingham
NG1 5GL

Date: _____

IMARA CIO

Statement of Financial Activities for the Year Ended 31 March 2025

		Unrestricted	Restricted	Full Year 2025	Full Year 2024
	Note	£	£	£	£
Income and Endowments from:					
Donations and legacies	2	62,002	-	62,002	56,160
Charitable activities	3	-	816,270	816,270	787,627
Other trading activities	5	29,149	-	29,149	18,131
Total Income		<u>91,151</u>	<u>816,270</u>	<u>907,421</u>	<u>861,919</u>
Expenditure on:					
Charitable activities	6	(182,007)	(781,678)	(963,685)	(1,005,268)
Total Expenditure		<u>(182,007)</u>	<u>(781,678)</u>	<u>(963,685)</u>	<u>(1,005,268)</u>
Net income		(90,856)	34,592	(56,264)	(143,349)
Gross transfers between funds	19	(2)	2	-	-
Gain on disposal of tangible fixed assets	12	3,547	-	3,547	
Net movement in funds		<u>(87,311)</u>	<u>34,594</u>	<u>(52,717)</u>	<u>(143,349)</u>
Reconciliation of funds					
Total funds brought forward		<u>180,598</u>	<u>15,001</u>	<u>195,599</u>	<u>338,948</u>
Total funds carried forward	19	<u>93,287</u>	<u>49,595</u>	<u>142,882</u>	<u>195,599</u>

All of the charity's activities derive from continuing operations during the above period.
The funds breakdown for the period is shown in note 19.

See next page for prior year comparatives

The notes on pages 14 to 24 form an integral part of these financial statements

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Statement of Financial Activities for the Year Ended 31 March 2025 (continued)

		Unrestricted	Restricted	Full Year
	Note	£	£	2024
				£
Income and Endowments from:				
Donations and legacies	2	56,160	-	56,160
Charitable activities	3	-	787,627	787,627
Other trading activities	5	18,131	-	18,131
Total Income		<u>74,292</u>	<u>787,627</u>	<u>861,919</u>
Expenditure on:				-
Charitable activities	6	<u>(122,590)</u>	<u>(882,678)</u>	<u>(1,005,268)</u>
Total Expenditure		<u>(122,590)</u>	<u>(882,678)</u>	<u>(1,005,268)</u>
Net income		(48,298)	(95,051)	(143,349)
Gross transfers between funds		(2)	2	-
Gain on disposal of tangible fixed assets		-	-	-
Net movement in funds		<u>(48,300)</u>	<u>(95,049)</u>	<u>(143,349)</u>
Reconciliation of funds				
Total funds brought forward		<u>228,898</u>	<u>110,050</u>	<u>338,948</u>
Total funds carried forward	19	<u><u>180,598</u></u>	<u><u>15,001</u></u>	<u><u>195,599</u></u>

All of the charity's activities derive from continuing operations during the above period.
The funds breakdown for the period is shown in note 19.

The notes on pages 14 to 24 form an integral part of these financial statements

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Balance Sheet as at 31 March 2025

	Note	2025 £	2024 £
Fixed Assets			
Tangible Assets	12	7,182	14,104
Current Assets			
Debtors	13	28,669	73,050
Cash at bank and in hand	14	188,357	145,447
		<u>217,026</u>	<u>218,497</u>
Creditors: Amounts falling due within one year	15	(81,326)	(37,002)
Net current assets		<u>135,700</u>	<u>181,495</u>
Net assets		<u>142,882</u>	<u>195,599</u>
 Funds of the charity:			
Restricted income funds			
Restricted funds	19	49,595	15,001
Unrestricted income funds			
Unrestricted funds		<u>93,287</u>	<u>180,598</u>
Total funds	19	<u>142,882</u>	<u>195,599</u>

The financial statements on pages 10 to 24 were approved by the trustees, and authorised for issue on
 15th January 2026 and signed on their behalf by:



 Sarah White
 Trustee

The notes on pages 14 to 24 form an integral part of these financial statements

IMARA CIO

Cash Flow Statement for the Year Ended 31 March 2025

	Note	Full Year 2025 £	Full Year 2024 £
Cash flows from operating activities			
Net cash income		(56,264)	(143,349)
Adjustments to cash flows from non-cash items			
Depreciation		9,010	12,111
		(47,255)	(131,238)
Working capital adjustments			
(Increase)/decrease in debtors	13	44,381	206,515
Increase/(decrease) in creditors	15	44,325	13,442
Net cash flows from operating activities		41,451	88,719
Cash flows from operating activities			
Purchase of tangible fixed assets	12	(2,088)	(17,179)
Sale of tangible fixed assets	12	3,547	-
Net (decrease)/increase in cash and cash equivalents		42,910	71,540
Opening Cash and cash equivalents at 1 April		145,447	73,907
Closing Cash and cash equivalents at 31 March		188,357	145,447
Reconciliation of net cash flow to movement in net funds			
(Decrease)/increase in cash		42,910	71,540
Opening Net funds at 1 April		145,447	73,907
Closing Net funds at 31 March		188,357	145,447

All of the cash flows are derived from continuing operations during the above two periods.

The notes on pages 14 to 24 form an integral part of these financial statements

IMARA CIO

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

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with the Charities Statement of Recommended Practice, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Imara CIO 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 notes.

Going concern

The financial statements have been prepared on a going concern basis.

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees make this assessment in respect of a period of one year from the date of approval of the financial statements.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregates similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Other support costs are allocated based on the spread of staff costs.

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

Taxation

The charity is exempt from corporation tax on its charitable activities under sections 478–479 of the Corporation Tax Act 2010, and operates PAYE and National Insurance contributions in accordance with HM Revenue & Customs regulations.

Tangible fixed assets

Individual fixed assets costing £500.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Vehicles	20% straight line
IT equipment	33.33% straight line

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

IMARA CIO

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the charity. Pension costs charges in the Statement of Financial Activities represent the contributions payable by the charity during the year.

2 Income from donations and legacies

	Unrestricted funds General £	Full Year 2025 £	Full Year 2024 £
Donations and legacies;			
Donations from companies, trusts and similar proceeds	3,222	3,222	16,249
Donations from individuals	20,569	20,569	17,256
Grants, including capital grants; Grants from other charities	38,211	38,211	22,656
	<u>62,002</u>	<u>62,002</u>	<u>56,160</u>

3 Income from charitable activities

	Unrestricted funds General £	Restricted Funds £	Full Year 2025 £	Full Year 2024 £
Grants	-	816,270	816,270	787,627
	<u>-</u>	<u>816,270</u>	<u>816,270</u>	<u>787,627</u>

IMARA CIO

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

4 Grants and donations (sum of notes 2 and 3)

	Unrestricted Funds £	Restricted Funds £	Total Funds £
Nottinghamshire Police and Crime Commissioner	-	556,589	556,589
Nottingham University Hospital	-	43,015	43,015
Nottingham City Council	-	67,590	67,590
The National Lottery	-	79,515	79,515
BBC Children in Need	-	32,614	32,614
The Clothworkers Foundation	-	10,000	10,000
Boots Charitable Trust	-	9,993	9,993
Jones 1986 Trust	-	7,500	7,500
The Gemini Fund	-	4,954	4,954
Lady Hind Trust	-	3,000	3,000
the7stars Foundation	-	1,500	1,500
Sundry grants & donations	62,002	-	62,002
	<u>62,002</u>	<u>816,270</u>	<u>878,272</u>

5 Income from other trading activities

	Unrestricted General £	Full Year 2025 £	Full Year 2024 £
Fundraising & events	29,149	29,149	18,131
	<u>29,149</u>	<u>29,149</u>	<u>18,131</u>

IMARA CIO

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

6 Expenditure on charitable activities

	Unrestricted Funds £	Restricted Funds £	Full Year 2025 £	Full Year 2024 £
Wages, NI & pension	90,435	650,819	741,254	777,186
Rent, room hire & utilities	36,214	18,313	54,527	56,881
External training & supervisor	(295)	35,784	35,489	40,997
Travel & subsistence	491	25,573	26,064	32,891
Legal & professional	15,722	7,217	22,939	20,861
IT & equipment	13,229	9,423	22,652	16,825
Repair & maintenance	2,485	13,215	15,700	4,887
Depreciation	9,010	-	9,010	12,111
Publications & subscriptions	2,991	3,146	6,137	3,868
Client activities & resources	(248)	6,246	5,998	2,489
Communication	923	3,880	4,803	10,796
Supplies & stationery	2,799	1,447	4,246	3,080
Insurance	2,588	1,294	3,881	3,437
Consultancy & advice	1,849	924	2,773	3,986
Staff training & welfare	1,510	925	2,435	7,193
Recruitment & DBS	234	2,166	2,400	3,750
Fundraising expenses	1,879	-	1,879	477
Postage	50	806	856	546
Freelance	-	500	500	810
Building, furniture & fixtures	143	-	143	639
Payroll fees	-	-	-	965
Volunteer expenses	-	-	-	376
Hospitality	-	-	-	215
Bank & PayPal charges	-	-	-	3
Reconciliation Discrepancies	(1)	-	(1)	-
	<u>182,007</u>	<u>781,678</u>	<u>963,685</u>	<u>1,005,268</u>

7 Net incoming/outgoing resources

Net incoming resources for the year include:

	Full Year 2025 £	Full Year 2024 £
Depreciation of fixed assets	<u>9,010</u>	<u>12,111</u>

IMARA CIO

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

8 Staff costs

The aggregate payroll costs were as follows:

	Full Year 2025 £	Full Year 2024 £
Staff costs during the year were:		
Wages and salaries	677,811	709,672
Social security costs	48,581	50,352
Pension costs	14,861	17,161
	<u>741,254</u>	<u>777,186</u>

The monthly average number of persons (including senior management team) employed by the charity during the

	2025 No.	2024 No.
Average number of employees	<u>35</u>	<u>36</u>

34 (2024 - 33) of the above employees participated in the Defined Contribution Pension Scheme.

Contributions to the employee pension schemes for the period totalled £14,861 (2024 - £17,161).

No employee received emoluments of more than £60,000 during the year.

The total employee benefits of the key management personnel of the charity were £47,020 (2024 - £46,189).

9 Taxation

The charity is a registered charity and is therefore exempt from taxation.

10 Independent examiner's fees

During the period, the fees payable (including non-recoverable VAT) to the charity's independent examiner

Community Accounting Plus are analysed as follows:

	Full Year 2025 £	Full Year 2024 £
Independent examination	1,350	1,296
Other financial services	-	-
	<u>1,350</u>	<u>1,296</u>

** Independent examination fees are restated for Full Year 2024 to reflect actual invoice amounts*

11 Related party transactions

There were no related party transactions in the year.

IMARA CIO

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

12 Tangible fixed assets

	Vehicles £	IT Equipment £	Total £
Cost			
At 1 April 2024	3,750	34,426	38,176
Additions	-	2,088	2,088
Disposals	-	(3,750)	(3,750)
At 31 March 2025	<u>3,750</u>	<u>32,764</u>	<u>36,514</u>
Depreciation			
At 1 April 2024	3,750	20,322	24,072
Charge for the year	-	9,010	9,010
Eliminated on Disposals	-	(3,750)	(3,750)
At 31 March 2025	<u>3,750</u>	<u>25,582</u>	<u>29,332</u>
Net book value			
At 31 March 2025	<u>-</u>	<u>7,182</u>	<u>7,182</u>
At 31 March 2024*	<u>-</u>	<u>14,104</u>	<u>14,104</u>

* Vehicle and IT Equipment NBVs are restated as presented incorrectly in FY24 accounts

Disposals

During the year, certain tangible fixed assets which were fully depreciated were disposed of for total proceeds of £3,547. As the assets had a nil net book value at the date of disposal, the full proceeds were recognised as a gain on disposal in the Statement of Financial Activities.

13 Debtors

	2025 £	2024 £
Trade Debtors	1,741	12,875
Accrued Income	9,177	37,908
Prepayments	17,751	22,267
Other Debtors	-	-
	<u>28,669</u>	<u>73,050</u>

14 Cash and cash equivalents

	2025 £	2024 £
Cash at bank	188,028	145,357
Cash in hand	329	89
Total cash and cash equivalents	<u>188,357</u>	<u>145,447</u>

IMARA CIO

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

15 Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	7,582	9,785
Other taxation and social security	10,969	12,164
Deferred Income	55,951	8,402
Other creditors	6,825	6,651
	<u>81,326</u>	<u>37,002</u>

16 Obligations under leases and hire purchase contracts

Operating lease commitments

The charity has no operating leases or hire purchase contracts

17 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the period.

No trustees have received any reimbursed expenses or any other benefits from the charity in the period.

18 Analysis of net assets between funds

	Unrestricted General £	Restricted Funds £	Total Funds 2025 £
Tangible fixed assets	7,182	-	7,182
Current assets	167,432	49,595	217,026
Current liabilities	(81,326)	-	(81,326)
Total net assets	<u>93,287</u>	<u>49,595</u>	<u>142,882</u>

	Unrestricted General £	Restricted Funds £	Total Funds 2024 £
Tangible fixed assets	14,104	-	14,104
Current assets	203,496	15,001	218,497
Current liabilities	(37,002)	-	(37,002)
Total net assets	<u>180,598</u>	<u>15,001</u>	<u>195,599</u>

IMARA CIO

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

19 Funds

	Balance at 1 April 2024 £	Incoming resources £	Resources expended £	Transfers/ Profit on Disposal £	Balance at 31 March 2025 £
Unrestricted funds					
General	180,598	91,151	(182,007)	3,545	93,287
Restricted funds					
CHISVA (Notts Police)		308,381	(308,381)	-	-
MOJ DA SV (Notts Police)	-	109,476	(109,476)	-	-
CADA (Notts Police)	-	89,313	(89,313)	-	-
National Lottery	-	79,515	(56,032)	-	23,483
Children's DVA Therapeutic Service (NCC)		67,590	(67,590)	-	-
Chrysalis Project (Notts Police)	10,000	43,169	(53,169)	-	-
SARC NHS		43,015	(43,015)	-	-
Letting the Future In (CIN)	1,550	32,614	(31,630)	-	2,534
Clothworkers	-	10,000	(10,000)	-	-
Boots Charitable Trust	-	9,993	(1,560)	-	8,433
Jones 1986 Trust	-	7,500	(203)	-	7,297
Pathways Project (Notts Police)	-	6,250	(6,250)	-	-
The Gemini Fund	-	4,954	(481)	-	4,473
Lady Hind Trust	-	3,000	(579)	-	2,421
the7stars Foundation	452	1,500	(1,000)	-	952
Parent Support Groups (Thomas Farr)	3,000	-	(3,000)	-	-
Sleep and Anxiety Practitioner (CIN)	(2)	-	-	2	-
Total restricted funds	15,001	816,270	(781,678)	2	49,595
Total funds	195,599	907,421	(963,685)	3,547	142,882

Profit on disposal of £3,547 is shown in unrestricted funds in the year

A transfer of £2 is shown against Sleep and Anxiety Practitioner (CIN) to clear the outstanding balance

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

The specific purposes for which the funds are to be applied are as follows:

- The CHISVA funding provides emotional, practical and advocacy support for children, young people and families through the Criminal Justice Process. Referrals to the service are for victims/survivors under the age of 18 who have disclosed sexual abuse or assault in the Nottingham City and County Area.
- MOJ DA SV (Notts Police) - funding to provide additional CHISVA and therapeutic support to families affected by domestic abuse and sexual abuse, including systemic family therapy; specialist CHISVA role and Letting the Future In therapeutic model.
- CADA (Notts Police) - funding to support the work of a collaboration of local domestic abuse services, promoting therapeutic work with children and young people affected by domestic abuse. Three separate service delivered: individual creative arts therapies; NSPCC Domestic Abuse Recovering Together mother/child groupwork; psycho-education in primary schools through therapeutic conversations.
- National Lottery - multi-year funding to develop Imara's Board and Management Team to provide resilience for the future. This includes finding a successor for the CEO, training and mentoring for the Senior Leadership Team and succession staff.
- Children's DVA Therapeutic Service - provision of therapeutic services in Nottingham City to children and young people affected by domestic abuse and building knowledge of the links between child sexual abuse and domestic abuse.
- Chrysalis Project (Notts Police) - funding to work with families where there has been Harmful Sexual Behaviour between Siblings (HSB-S). This includes education and outreach work as well as direct therapeutic work with both the child who has been harmed and the child who has harmed.
- The NHS SARC funding provides ten therapy sessions for each child referred to our service. These therapy sessions provide early intervention strategies to reduce acute stress symptoms, psycho-education to help children and young people to make sense of what has happened and therapy interventions to promote emotional and physical wellbeing.
- Letting the Future In (CIN) - funding for therapeutic team to provide an evidence based model of therapy for children and young people.
- Clothworkers - funding specifically to renovate the outside building in to a usable therapy space, to encourage use of nature and the outdoors in therapy services.
- Boots Charitable Trust - funding to support a number of Young People in their skills development and then to create and pilot a co-produced education programme for professional on how to respond to disclosures of sexual abuse
- Jones 1986 Trust - funding to deliver Parent Support Groups to parents/carers of Imara client young people
- Pathways Project (Notts Police) - funding to develop a pilot programme working with young men in schools tackling the issues of misogyny and problematic sexual behaviour
- The Gemini Fund - funding to provide Psychoeducation groups for children and young people awaiting therapy - to support their mental wellbeing whilst they wait
- Lady Hind Trust - funding to provide Psychoeducation groups for children and young people with a CHISVA while they are awaiting therapy - to support their mental wellbeing whilst they wait
- the7stars Foundation - grants for disadvantaged individuals in the service.
- Parent Support Groups (Thomas Farr) - to provide parent support groups for families involved in the service in Nottinghamshire.

IMARA CIO

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

19 Funds (cont.)	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2024 £
Unrestricted funds					
General	228,898	74,292	(122,590)	(2)	180,598
Restricted funds					
CHISVA (Notts Police)	6,361	308,381	(314,742)	-	-
SARC NHS	25,158	197,234	(222,392)	-	-
MOJ DA SV (Notts Police)		109,476	(109,476)	-	-
Children's DVA Therapeutic Service (NCC)	357	67,590	(67,947)	-	-
CADA (Notts Police)	5,561	66,719	(72,280)	-	-
Letting the Future In (CIN)	2,537	18,485	(19,472)	-	1,550
Imara Early Intervention (National Lottery)	67,673	-	(67,673)	-	-
Sleep and Anxiety Practitioner (CIN)	1,850	-	(1,854)	2	(2)
Chrysalis Project (Notts Police)	-	14,742	(4,742)	-	10,000
Parent Support Groups (Thomas Farr)	-	3,000	-	-	3,000
the7stars Foundation	552	-	(100)	-	452
J N Derbyshire Trust	-	2,000	(2,000)	-	-
Total restricted funds	110,050	787,627	(882,678)	2	15,001
Total funds	338,948	861,919	(1,005,268)	-	195,599

IMARA CIO

England & Wales - Charity number 1170331

Accounts

Charity Registration Number: 1170331

IMARA CIO

Annual Report and Financial Statements
for the Period Ended 31 March 2024

IMARA CIO

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IMARA CIO

Reference and Administrative Details

Trustees	Sarah White (formerly Taylor), Chair Charlotte Caulton-Scott Hannah Yates Maryam Khorassani Wayne Dooley Zaffira Sultana Shah Zoe Mallett
Senior Management Team	Cath Wakeman, Chief Executive Officer Darren Wells, Finance Director
Charity Registration Number	1170331
Principal Office	202 Mansfield Road Nottingham NG1 3HX
Independent Examiner	John O'Brien, employee of Community Accounting Plus Units 1 & 2 North West 41 Talbot Street Nottingham NG1 5GL
Bank Details	The Co-operative Bank 1 Balloon Street Manchester M4 4BE

IMARA CIO

Trustee's Report

The trustees present the annual report together with the financial statements of the charity for the period ended 31 March 2024.

Trustees and officers

The trustees and officers serving during the period and since the period end were as follows:

Bea Gianquinto (resigned 20/11/2024)	Sarah White (formerly Taylor)
Charlotte Caulton-Scott	Victoria Raynor (resigned 08/01/2024)
Hannah Yates	Wayne Dooley (appointed 01/08/2024)
Maryam Khorassani	Zaffira Sultana Shah (appointed 11/06/2024)
Panmwa Samson Ochigbo (resigned 21/11/2024)	Zoe Mallett

Structure, governance and management

Nature of governance

The charity is operated under the rules of its CIO Foundation constitution, registered on 23rd November 2016. The Board of Trustees provide governance oversight and direction, leading major decisions including recruitment of key staff, significant and out-of-budget spending, and review and approval of staff pay increases. They collaborate with the charity's HR consultants to benchmark remuneration packages.

Management Structure

The Chief Executive Officer reports to the Board of Trustees, and manages the Senior Leadership Team (SLT) comprising the two Heads of Therapy Services, the Head of CHISVA Service, Business Support Lead, and Finance Director. This SLT meet weekly and works together to discuss current issues and questions, review the organisational direction, and implement decisions. An annual "strategy day" has been established in November each year to review progress, plan strategic objectives, and adjust direction for the charity. Working Groups are established to manage these strategic workstreams, headed by members of the Board and supported by members of the SLT and wider staff team.

Recruitment and appointment of trustees

When a gap is identified on the board, or a trustee informs us of their intention to step down then we seek to recruit. Advertisements are placed on relevant job boards, linked to the Imara website and social media e.g. LinkedIn. In some circumstances we will use our a recruitment agency. Applicants apply with their CV and a letter stating their skills, experience and reason for applying. Applicants are short-listed and invited to interview with the CEO, Chair and a young person from Participation group. A second stage may be for them to attend a Board meeting to meet the board of Trustees to explain their interest in the role. Successful applicants complete necessary checks i.e. DBS, references, sign up to the Imara code of conduct and the Charity Commission Trustee Eligibility Declaration and are then appointed to the Board, receiving a thorough induction from other Board members and key management personnel.

Objectives and activities

To advance the education of the public and the relevant professions with regard to child abuse (including the emotional and psychological consequences resulting from any form of abuse or neglect in childhood). To provide relief and support to survivors of abuse in particular to children, teenagers and their families. To promote and protect the physical and mental health of young people who exhibit sexually harmful behaviour.

IMARA CIO

Trustee's Report (continued)

Objectives, strategies and activities

Imara is an independent specialist service that supports children, young people and their safe family members following a disclosure or discovery of child sexual abuse. We are a charity, and all of our services are free to access. We receive referrals directly from the local paediatric sexual assault referral centre (EMCYPAS – 0800 183 0023) and partner agencies. We are the chosen provider of therapy for children and young people aged 0-12 affected by sexual abuse in Nottingham City. We specialise in trauma and familial abuse, and we also support our clients from a legal and advocacy perspective with our CHISVA service (Children and Young People's Independent Sexual Violence Advisor) which is commissioned by the Nottinghamshire Police and Crime Commissioner.

In line with specialising in familial abuse, wherever appropriate we work with children and young people within their family unit, empowering them to access and use the resources they have within themselves and their family in order to recover from the trauma and thrive going forward. This includes working not only with the children and young people we are referred, but also their safe family members, for whom a disclosure or discovery that abuse has been occurring within their family and home can have profound and severe impacts. In 2022 we launched our Social Work Practice Team, allowing us to conduct thorough assessment and safeguarding of the complex issues facing families in our service.

Since October 2021 we have also been providing a therapeutic service for children and young people in Nottingham City who have witnessed or experienced domestic violence and abuse, commissioned by Nottingham City Council's Crime & Drugs Partnership. In 2022 we were successful in a partnership bid with other Nottingham services for Children Affected by Domestic Abuse, which allowed us to extend this service across the County, including individual therapy for young people and group work for mothers and sons followed NSPCC's evidence-based Domestic Abuse Recovering Together model.

The charity does not currently make use of Social Investment or engage in grant-making activities. It's use of volunteers is limited to specific, short-term events, usually for fundraising purposes.

Public benefit

Promoting recovery, supporting families to move forward and to rebuild relationships with their family members, local community and support networks.

Educating and empowering children, young people and families to rebuild family life and to support their engagement with education and employment.

Increase awareness and understanding of the dynamics of child sexual abuse and domestic abuse and its impact on victims and survivors to the wider public, to enable them to better support children and young people, responding appropriately to disclosures and enabling safeguarding.

Involvement with local communities offering opportunities for volunteering; universities and colleges to provide placements for trainee creative arts therapists and social work students; training and education for wider community.

Imara CIO works in partnership with all agencies involved in safeguarding children, young people and vulnerable adults to ensure everyone has comprehensive, relevant and up to date information to reduce the risks faced by children and young people.

Support with education, housing, employment, health and financial concerns for some of the most disadvantaged families in Nottingham and Nottinghamshire, at a point of crisis in their lives.

Partnership working with Police to support them to focus on their investigation and to enable young people to engage with the Criminal Justice Process and provide the best evidence if the case goes to trial.

Partnership working with regional sexual and domestic abuse services including the Crown Prosecution Service, family courts and other local third sector forums.

IMARA CIO

Trustee's Report (continued)

Achievements and performance

From April 2023 – March 2024, Imara have supported more than 787 Families in Nottinghamshire and 1,054 Children and young people. This included over 6,865 hours direct work with children, young people, and families, including therapy sessions and CHISVA support around the criminal justice process and more than 1,750 hours of partnership working with other professionals to support and advocate for our clients (including Police, Social Care, Education, Healthcare, CICA, etc.)

Imara aims to empower and support children, young people and their safe family members to move forward from the impact of child sexual abuse and domestic abuse by offering interventions such as:

- Access to pre- and post- trial therapy, available in a range of arts therapy approaches suited to children and young people.
- Accurate and impartial information and consistent contact throughout the criminal justice process, empowering clients to understand their rights and make their own informed choices.
- Specialist support for acute trauma symptoms including anxiety and problems sleeping.
- Support with education, health, housing, and financial concern to restabilise the family following the abuse.
- Specialist risk and needs assessment, and referral to other appropriate support and services.
- A safe and supportive space for parents and carers to process their own experiences, as well as psychoeducation to understand the impact trauma may be having on their child's behaviour, development and needs.
- Opportunities to move onto, including joining the community of participation group and co-production which offers personal and professional development as well as influencing services for other survivors, helping young people to look to their future with excitement and ambition.

In terms of outcome measures, Imara uses its Tree of Growth model to assess improvement in our client's wellbeing. Results for the last year include: 73% feel more able to manage their feelings and emotions, 68% feel more able to cope when things don't go well, and 69% feel better about themselves. We also use the validated Trauma Symptoms Checklist for Children (TSCC) scale, with the following results: 74% showed a reduction in their score for post-traumatic stress, 68% showed a reduction for dissociation, 70% showed a reduction for sexual concerns, and 76% showed a reduction for depression.

We also collected and very much value client feedback. A summary for the period suggests: 87% said Imara helped them to feel better physically or emotionally, 90% said Imara helped others to take notice of what they had to say, 91% said Imara helped them to understand and feel better about the police investigation/court process, and 80% said Imara helped them to cope better with trauma reactions like flashbacks and nightmares.

Imara has continued to find creative ways of initiating innovative projects and responding to the challenge of financial uncertainties in this period. We have piloted a service for families affected by harmful sexual behaviour between siblings (HSB-S), we have worked in collaboration with two of our partners to co-deliver the Domestic Abuse Recovering Together groupwork, we have welcomed in a new Chair of Trustees, Sarah White, who has established and facilitated an annual strategy day, we have celebrated our most successful fundraising year and employed our first fundraiser, we have set in motion scaling up our education programme, alongside input from our participation group.

Closing remarks should come from one of Imara's Participation Group: *"Imara helped me through one of the toughest times of my life, my therapist helped me gain back my confidence and self-esteem. This ultimately helped me out of my abusive relationship! Because of Imara, I am the person I am today. It helped shape what I want to do with my life – which led me to choose the degree I am currently taking!"*

IMARA CIO

Trustee's Report (continued)

Financial review

Total Income: £861,919 (2023 - 11 months: £880,630)

Total Expenditure: £1,005,268 (2023 - 11 months: £902,174)

Net Operating income: (£143,349) (2023 - 11 months: (£21,544))

After careful analysis and consideration the charity withdrew from the re-tendering process for one major contract, valued at £185,000 p.a., as it was deemed to carry an unacceptable level of financial risk. This resulted in a loss of contribution towards central costs which needed to be funded from reserves while longer-term decisions were made. The charity does not hold any material financial investments and has no outstanding pension liability.

Policy on reserves

We aim to hold reserves to cover three months operating costs. Reviewing of the policy is part of the Trustees' governance strategy on an annual basis.

At the end of the period the charity held reserves of 2.3 months operating costs (2023 - 4.1 months)

Major risks and management of those risks

Short term funding grants of one year that require us to re-apply and to seek new sources of funding. Competitive tendering processes with limited timespans, meaning uncertainty of future success. Highly competitive grant funding that has reduced our success rates. Statutory funding that does not allow for full cost recovery. This necessitates considerable external fundraising on the back of many volunteers and exceptional additional efforts outside of normal working hours from staff.

We regularly apply to various grant funders for both restricted and unrestricted funds and when successful this has enabled us to provide additional services for our clients e.g. a Trans-joy support for young people. We have increased our fundraising this year and we bring in regular small donations and fundraising with the help of our amazing supporters alongside larger donations from local organisations such as Hockley Hustle and through our Charity Art Auction and the Robin Hood marathon. We are active on social media and have grown our followers and supporter base. Imara has active Facebook, Instagram and LinkedIn pages. We have taken an ethical stand to leave X (formerly known as Twitter). Our social media supports our fundraising and is used to promote self care and campaigning events. Our website has been updated and reflects our desire to improve accessibility of the service to all children and young people.

Plans for the future

We are seeking to develop the charity in a number of ways to increase capacity and deliver on its stated aims:

- we will continue to seek funding from various sources including contract tenders and grants to expand capacity to deliver our core services to more families, including a particular focus on follow-on funding for our innovative services for Harmful Sexual Behaviour between Siblings and the Domestic Abuse Recovering Together group programme.
- in mid-2024 we secured significant funding from the National Lottery to develop the Board of Trustees and SLT, building resilience and longevity for the charity. This will include robust succession planning, leadership coaching, and training across the organisation.
- we are planning for significant growth of unrestricted funding in 2025 to replenish reserves, secure coverage of core costs, build capacity and deliver the holistic service we know works for young people and their families. This will be achieved through additional fundraising events, donation-drives, recruiting corporate partners, and expansion of traded income. To that end, we have recruited a part-time Fundraiser.

IMARA CIO

Statement of Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the trustees to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity 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 judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on 23rd January 2024 and signed on its behalf by:



Sarah White

Trustee

IMARA CIO

Independent Examiner's Report to the trustees of IMARA CIO

Independent examiner's report to the trustees of Imara CIO

I report to the trustees on my examination of the accounts of Imara CIO (the Charity) for the period ended 31 March 2024.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable directions given by the Charity Commission under section 145(5)(b) of the Act.

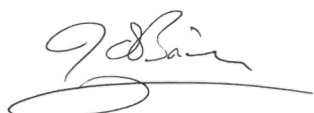
Independent examiner's statement

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member and Fellow of the Association of Charity Independent Examiners, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



John O'Brien MSc, FAIA, FCIE, employee of Community Accounting Plus
Fellow of the Association of Charity Independent Examiners

Units 1 & 2
North West
41 Talbot Street
Nottingham

Date: 27/01/25

IMARA CIO

Statement of Financial Activities for the Year Ended 31 March 2024

		Unrestricted	Restricted	Full Year 2024	11 Months 2023
	Note	£	£	£	£
Income and Endowments from:					
Donations and legacies	2	56,160	-	56,160	30,992
Charitable activities	3	-	787,627	787,627	839,275
Other trading activities	5	18,131	-	18,131	10,362
Total Income		<u>74,292</u>	<u>787,627</u>	<u>861,919</u>	<u>880,630</u>
Expenditure on:					
				-	
Charitable activities	6	<u>(122,590)</u>	<u>(882,678)</u>	<u>(1,005,268)</u>	<u>(902,174)</u>
Total Expenditure		<u>(122,590)</u>	<u>(882,678)</u>	<u>(1,005,268)</u>	<u>(902,174)</u>
Net income		(48,298)	(95,051)	(143,349)	(21,544)
Gross transfers between funds		<u>(2)</u>	<u>2</u>	<u>-</u>	<u>-</u>
Net movement in funds		<u>(48,300)</u>	<u>(95,049)</u>	<u>(143,349)</u>	<u>(21,544)</u>
Reconciliation of funds					
Total funds brought forward		228,898	110,050	338,948	360,492
Total funds carried forward	19	<u>180,598</u>	<u>15,001</u>	<u>195,599</u>	<u>338,948</u>

All of the charity's activities derive from continuing operations during the above period.
The funds breakdown for the period is shown in note 19.

See next page for prior year comparatives

The notes on pages 12 to 22 form an integral part of these financial statements

IMARA CIO

Statement of Financial Activities for the Year Ended 31 March 2024 (continued)

				11 Months 2023
	Note	Unrestricted £	Restricted £	£
Income and Endowments from:				
Donations and legacies	2	30,992	-	30,992
Charitable activities	3	4,196	835,079	839,275
Other trading activities	5	10,362	-	10,362
Total Income		<u>45,550</u>	<u>835,079</u>	<u>880,630</u>
Expenditure on:				-
Charitable activities	6	<u>(17,316)</u>	<u>(884,858)</u>	<u>(902,174)</u>
Total Expenditure		<u>(17,316)</u>	<u>(884,858)</u>	<u>(902,174)</u>
Net income		28,234	(49,778)	(21,544)
Gross transfers between funds		<u>21</u>	<u>(21)</u>	<u>-</u>
Net movement in funds		28,255	(49,799)	(21,544)
Reconciliation of funds				
Total funds brought forward		200,643	159,849	360,492
Total funds carried forward	19	<u>228,898</u>	<u>110,050</u>	<u>338,948</u>

All of the charity's activities derive from continuing operations during the above period.

The funds breakdown for the period is shown in note 19.

The notes on pages 12 to 22 form an integral part of these financial statements

IMARA CIO

Balance Sheet as at 31 March 2024

	Note	2024 £	2023 £
Fixed Assets			
Tangible Assets	12	14,104	9,035
Current Assets			
Debtors	13	73,050	279,565
Cash at bank and in hand	14	145,447	73,907
		<u>218,497</u>	<u>353,472</u>
Creditors: Amounts falling due within one year	15	(37,002)	(23,560)
Net current assets		<u>181,495</u>	<u>329,913</u>
Net assets		<u>195,599</u>	<u>338,948</u>
 Funds of the charity:			
Restricted income funds			
Restricted funds	19	15,001	110,050
Unrestricted income funds			
Unrestricted funds		<u>180,598</u>	<u>228,898</u>
Total funds	19	<u>195,599</u>	<u>338,948</u>

The financial statements on pages 8 to 22 were approved by the trustees, and authorised for issue on
 29th January 2024 and signed on their behalf by:

S. White

 Sarah White
 Trustee

The notes on pages 12 to 22 form an integral part of these financial statements

IMARA CIO

Cash Flow Statement for the Year Ended 31 March 2024

		Full Year 2024	11 Months 2023
	Note	£	£
Cash flows from operating activities			
Net cash income		(143,349)	(21,544)
Adjustments to cash flows from non-cash items			
Depreciation		12,111	5,967
		<u>(131,238)</u>	<u>(15,577)</u>
Working capital adjustments			
(Increase)/decrease in debtors	13	206,515	(86,896)
Increase/(decrease) in creditors	15	13,442	6,582
Net cash flows from operating activities		<u>88,719</u>	<u>(95,891)</u>
Cash flows from operating activities			
Purchase of tangible fixed assets	12	<u>(17,179)</u>	<u>(6,013)</u>
Net (decrease)/increase in cash and cash equivalents		<u>71,540</u>	<u>(101,904)</u>
Cash and cash equivalents at 1 April 2023		<u>73,907</u>	<u>175,812</u>
Cash and cash equivalents at 31 March 2024		<u><u>145,447</u></u>	<u><u>73,907</u></u>
Reconciliation of net cash flow to movement in net funds			
(Decrease)/increase in cash		71,540	(101,904)
Net funds at 1 April 2023		<u>73,907</u>	<u>175,812</u>
Net funds at 31 March 2024		<u><u>145,447</u></u>	<u><u>73,907</u></u>

All of the cash flows are derived from continuing operations during the above two periods.

The notes on pages 12 to 22 form an integral part of these financial statements

IMARA CIO

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

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Imara CIO 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 notes.

Going concern

The financial statements have been prepared on a going concern basis.

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees make this assessment in respect of a period of one year from the date of approval of the financial statements.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregates similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

IMARA CIO

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £500.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Vehicles	20% straight line
IT equipment	33.33% straight line

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

IMARA CIO

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the charity. Pension costs charges in the Statement of Financial Activities represent the contributions payable by the charity during the year.

2 Income from donations and legacies

	Unrestricted funds General £	Full Year 2024 £	11 Months 2023 £
Donations and legacies;			
Donations from companies, trusts and similar proceeds	16,249	16,249	1,000
Donations from individuals	17,256	17,256	14,492
Grants, including capital grants; Grants from other charities	22,656	22,656	15,500
	<u>56,160</u>	<u>56,160</u>	<u>30,992</u>

3 Income from charitable activities

	Unrestricted funds General £	Restricted Funds £	Full Year 2024 £	11 Months 2023 £
Grants	-	787,627	787,627	839,275
	<u>-</u>	<u>787,627</u>	<u>787,627</u>	<u>839,275</u>

IMARA CIO

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

4 Grants and donations (sum of notes 2 and 3)

	Unrestricted Funds £	Restricted Funds £	Total Funds £
Nottinghamshire Police and Crime Commissioner	-	499,318	499,318
Nottingham University Hospital	-	197,234	197,234
Nottingham City Council	-	67,590	67,590
Bromley Trust (U)	20,000	-	20,000
BBC Children in Need	-	18,485	18,485
The Thomas Farr Charity	-	3,000	3,000
J N Derbyshire Trust	-	2,000	2,000
Sundry grants & donations	36,160	-	36,160
	<u>56,160</u>	<u>787,627</u>	<u>843,788</u>

5 Income from other trading activities

	Unrestricted General £	Full Year 2024 £	11 Months 2023 £
Fundraising & events	18,131	18,131	10,362
	<u>18,131</u>	<u>18,131</u>	<u>10,362</u>

IMARA CIO

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

6 Expenditure on charitable activities

	Unrestricted Funds General £	Restricted Funds £	Full Year 2024 £	11 Months 2023 £
Wages, NI & pension	89,851	687,335	777,186	707,795
Rent, room hire & utilities	1,809	55,071	56,881	48,854
External training & supervisor	1,724	39,273	40,997	29,119
Travel & subsistence	3,497	29,394	32,891	29,565
Legal & professional	383	20,478	20,861	20,305
IT & equipment	825	16,000	16,825	11,274
Depreciation	10,663	1,447	12,111	5,967
Communication	2,768	8,028	10,796	9,850
Staff training & welfare	3,150	4,043	7,193	3,759
Repair & maintenance	1,224	3,663	4,887	2,107
Consultancy & advice	108	3,878	3,986	657
Publications & subscriptions	914	2,954	3,868	1,167
Recruitment & DBS	261	3,489	3,750	6,294
Insurance	151	3,286	3,437	2,214
Supplies & stationery	2,807	273	3,080	6,393
Client activities & resources	324	2,165	2,489	1,922
Payroll fees	18	947	965	2,242
Freelance	-	810	810	4,924
Building, furniture & fixtures	556	83	639	2,997
Postage	486	60	546	434
Fundraising expenses	477	-	477	2,139
Volunteer expenses	376	-	376	1,225
Hospitality	215	-	215	918
Bank & PayPal charges	3	-	3	3
Sundry Expenses	-	-	-	50
	<u>122,590</u>	<u>882,678</u>	<u>1,005,268</u>	<u>902,174</u>

7 Net incoming/outgoing resources

Net incoming resources for the year include:

	Full Year 2024 £	11 Months 2023 £
Depreciation of fixed assets	<u>12,111</u>	<u>5,967</u>

IMARA CIO

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

8 Staff costs

The aggregate payroll costs were as follows:

	Full Year 2024 £	11 Months 2023 £
Staff costs during the year were:		
Wages and salaries	709,672	650,890
Social security costs	50,352	40,734
Pension costs	17,161	16,171
	<u>777,186</u>	<u>707,795</u>

The monthly average number of persons (including senior management team) employed by the charity during the

	2024 No.	2023 No.
Average number of employees	<u>36</u>	<u>45</u>

33 (2023 - 35) of the above employees participated in the Defined Contribution Pension Scheme.

Contributions to the employee pension schemes for the period totalled £17,161 (2023 - £16,171).

No employee received emoluments of more than £60,000 during the year.

The total employee benefits of the key management personnel of the charity were £46,189 (2023 - £43,065).

9 Taxation

The charity is a registered charity and is therefore exempt from taxation.

10 Independent examiner's fees

During the period, the fees payable (excluding VAT) to the charity's independent examiner Community Accounting

	Full Year 2024 £	11 Months 2023 £
Independent examination	1,370	1,000
Other financial services	-	2,272
	<u>1,370</u>	<u>3,272</u>

11 Related party transactions

There were no related party transactions in the year.

IMARA CIO

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

12 Tangible fixed assets

	Vehicles £	IT Equipment £	Total £
Cost			
At 1 April 2023	3,750	17,247	20,997
Additions	-	17,179	17,179
At 31 March 2024	<u>3,750</u>	<u>34,426</u>	<u>38,176</u>
Depreciation			
At 1 April 2023	3,000	8,962	11,962
Charge for the year	750	11,361	12,111
At 31 March 2024	<u>3,750</u>	<u>20,323</u>	<u>24,073</u>
Net book value			
At 31 March 2024	<u>750</u>	<u>13,354</u>	<u>14,104</u>
At 31 March 2023	<u>1,500</u>	<u>7,535</u>	<u>9,035</u>

13 Debtors

	2024 £	2023 £
Trade Debtors	12,875	3,531
Accrued Income	37,908	238,120
Prepayments	22,267	24,897
Other Debtors	-	13,017
	<u>73,050</u>	<u>279,565</u>

14 Cash and cash equivalents

	2024 £	2023 £
Cash at bank	145,357	73,907
Cash in hand	89	-
Total cash and cash equivalents	<u>145,447</u>	<u>73,907</u>

15 Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	9,785	1,581
Other taxation and social security	12,164	14,584
Other creditors	15,053	7,394
	<u>37,002</u>	<u>23,560</u>

IMARA CIO

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

16 Obligations under leases and hire purchase contracts

Operating lease commitments

Total future minimum lease payments under non-cancellable operating leases are as follows:

	2024 £	2023 £
Land and buildings		
Within one year	-	9,167
Between one and five years	-	-
	<u>-</u>	<u>9,167</u>

17 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the period.

No trustees have received any reimbursed expenses or any other benefits from the charity in the period.

18 Analysis of net assets between funds

	Unrestricted General £	Restricted Funds £	Total Funds 2024 £
Tangible fixed assets	14,104	-	14,104
Current assets	203,496	15,001	218,497
Current liabilities	(37,002)	-	(37,002)
Total net assets	<u>180,598</u>	<u>15,001</u>	<u>195,599</u>
	Unrestricted General £	Restricted Funds £	Total Funds 2023 £
Tangible fixed assets	9,035	-	9,035
Current assets	243,422	110,050	353,472
Current liabilities	(23,560)	-	(23,560)
Total net assets	<u>228,898</u>	<u>110,050</u>	<u>338,948</u>

IMARA CIO

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

19 Funds	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2024 £
Unrestricted funds					
General	228,898	74,292	(122,590)	(2)	180,598
Restricted funds					
CHISVA (Notts Police)	6,361	308,381	(314,742)	-	-
SARC NHS	25,158	197,234	(222,392)	-	-
MOJ DA SV (Notts Police)		109,476	(109,476)	-	-
Children's DVA Therapeutic Service (NCC)	357	67,590	(67,947)	-	-
CADA (Notts Police)	5,561	66,719	(72,280)	-	-
Letting the Future In (CIN)	2,537	18,485	(19,472)	-	1,550
Imara Early Intervention (National Lottery)	67,673	-	(67,673)	-	-
Sleep and Anxiety Practitioner (CIN)	1,850	-	(1,854)	2	(2)
Chrysalis Project (Notts Police)	-	14,742	(4,742)	-	10,000
Parent Support Groups (Thomas Farr)	-	3,000	-	-	3,000
the7stars Foundation	552	-	(100)	-	452
J N Derbyshire Trust	-	2,000	(2,000)	-	-
Total restricted funds	<u>110,050</u>	<u>787,627</u>	<u>(882,678)</u>	<u>2</u>	<u>15,001</u>
Total funds	<u>338,948</u>	<u>861,919</u>	<u>(1,005,268)</u>	<u>-</u>	<u>195,599</u>

Transfers have been made only to tidy up immaterial residual balances on fund accounts

IMARA CIO

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

The specific purposes for which the funds are to be applied are as follows:

- The CHISVA funding provides emotional, practical and advocacy support for children, young people and families through the Criminal Justice Process. Referrals to the service are for victims/survivors under the age of 18 who have disclosed sexual abuse or assault in the Nottingham City and County Area.
- The NHS SARC funding provides ten therapy sessions for each child referred to our service. These therapy sessions provide early intervention strategies to reduce acute stress symptoms, psycho-education to help children and young people to make sense of what has happened and therapy interventions to promote emotional and physical wellbeing.
- MOJ DA SV (Notts Police) - funding to provide additional CHISVA and therapeutic support to families affected by domestic abuse and sexual abuse, including systemic family therapy; specialist CHISVA role and Letting the Future In therapeutic model.
- Children's DVA Therapeutic Service - provision of therapeutic services in Nottingham City to children and young people affected by domestic abuse and building knowledge of the links between child sexual abuse and domestic abuse.
- CADA (Notts Police) - funding to support the work of a collaboration of local domestic abuse services, promoting therapeutic work with children and young people affected by domestic abuse. Three separate service delivered: individual creative arts therapies; NSPCC Domestic Abuse Recovering Together mother/child groupwork; psycho-education in primary schools through therapeutic conversations.
- Letting the Future In (CIN) - funding for therapeutic team to provide an evidence based model of therapy for children and young people.
- The National Lottery funds Imara's Early intervention service, offering therapeutic assessment and intervention and ongoing support for children, young people and vulnerable adults.
- Sleep and Anxiety Practitioner (CIN) - funding to deliver support to children with sleep and anxiety difficulties.
- Chrysalis Project (Notts Police) - funding to work with families where there has been Harmful Sexual Behaviour between Siblings (HSB-S). This includes education and outreach work as well as direct therapeutic work with both the child who has been harmed and the child who has harmed.
- Parent Support Groups (Thomas Farr) - to provide parent support groups for families involved in the service in Nottinghamshire.
- the7stars Foundation - grants for disadvantaged individuals in the service.
- J N Derbyshire Trust - to support access to services across the county of Nottinghamshire through provision of travel costs.

IMARA CIO

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

19 Funds (cont.)	Balance at 1 May 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2023 £
Unrestricted funds					
General	200,643	45,550	(17,316)	21	228,898
Restricted funds					
CHISVA (Notts Police)	-	289,091	(282,731)	-	6,361
SARC NHS	19,339	229,604	(223,785)	-	25,158
MOJ DA SV (Notts Police)	-	106,399	(106,394)	(5)	-
Children's DVA Therapeutic Service (NCC)	367	65,621	(65,631)	-	357
CADA (Notts Police)	-	55,972	(50,411)	-	5,561
Letting the Future In (CIN)	-	46,951	(44,414)	-	2,537
Imara Early Intervention (National Lottery)	100,039	25,641	(58,007)	-	67,673
Sleep and Anxiety Practitioner (CIN)	2,362	9,800	(10,312)	-	1,850
The Jones Charitable Trust	-	3,500	(3,500)	-	-
University of Nottingham	-	2,500	(2,500)	-	-
Co-production project (Garfield Weston)	24,155	-	(24,105)	(50)	-
Mentoring for the Future (Thomas Farr)	2,129	-	(2,135)	6	-
Scale Up (SSE)	906	-	(934)	28	-
the7stars Foundation	552	-	-	-	552
Co-production project (Awards for All)	10,000	-	(10,000)	-	-
Total restricted funds	159,849	835,079	(884,858)	(21)	110,050
Total funds	360,492	880,630	(902,174)	-	338,948

IMARA CIO

England & Wales - Charity number 1170331

Accounts

Charity Registration Number: 1170331

IMARA CIO

Annual Report and Financial Statements

for the Period Ended 31 March 2023

IMARA CIO

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IMARA CIO

Reference and Administrative Details

Trustees	Sarah Taylor, Chair (appointed 27 Nov 2023) Bea Gianquinto Maryam Khorassani Charlotte Caulton-Scott Hannah Yates Zoe Mallett Victoria Raynor, Safeguarding Trustee Panmwa Samson Ochigbo, Treasurer
Senior Management Team	Cath Wakeman, Chief Executive Officer Darren Wells, Finance Director
Charity Registration Number	1170331
Principal Office	202 Mansfield Road Nottingham NG1 3HX
Independent Examiner	John O'Brien, employee of Community Accounting Plus Units 1 & 2 North West 41 Talbot Street Nottingham NG1 5GL

IMARA CIO

Trustee's Report

The trustees present the annual report together with the financial statements of the charity for the period ended 31 March 2023.

Trustees and officers

The trustees and officers serving during the period and since the period end were as follows:

Bea Gianquinto
Maryam Khorassani
Charlotte Caulton-Scott
Hannah Yates
Panmwa Samson Ochigbo
Zoe Mallett (appointed 17 November 2022)
Victoria Raynor (appointed 13 January 2023)
Sarah Taylor (appointed 28 June 2023)
Mark Ball (resigned 18 March 2022)
Biswanath Parida (resigned 21 October 2022)
Jennifer Everitt (resigned 31 December 2022)

Structure, governance and management

Nature of governing document

The charity is operated under the rules of its CIO Foundation constitution, registered on 23rd November 2016.

Recruitment and appointment of trustees

When a gap is identified on the board, or a trustee informs us of their intention to step down then we seek to recruit. Our Trustee Skills Audit, provides an overview of relevant skills and any gaps on the Board.

Advertisements are placed on Reach volunteering; Do It.Org and Nottingham Community Voluntary Service, linked to Imara website and social media e.g. LinkedIn. We use Getting on Board charity and NCVO for resources and guidance.

Applicants complete a Skills Audit, CV and a letter stating their reason for applying.

Applicants are short-listed and invited to attend a Board meeting to meet the CEO and Trustees to explain their interest in the role.

Successful applicants complete necessary checks i.e. DBS, references, sign up to the Imara code of conduct and the Charity Commission Trustee Eligibility Declaration and are then appointed to the Board.

Objectives and activities

To advance the education of the public and the relevant professions with regard to child abuse (including the emotional and psychological consequences resulting from any form of abuse or neglect in childhood).

To provide relief and support to survivors of abuse in particular to children, teenagers and their families.

To promote and protect the physical and mental health of young people who exhibit sexually harmful behaviour.

IMARA CIO

Trustee's Report (continued)

Objectives, strategies and activities

We have three strands to our service Therapy; Independent Sexual Violence Advisers; Business support team. We work with children affected by Domestic Abuse, as well as children affected by Child Sexual Abuse.

Imara forms part of the referral pathway for children and young people who have disclosed child sexual abuse and have accessed East Midlands Children and Young People's Sexual Assault Service. A referral to Imara from EMCYPSAS leads to:

Therapeutic assessment of children and young people who are victims and survivors of child sexual abuse and of their safe family members. Access to pre-trial therapy based on CPS guidelines.

Therapeutic interventions, including psycho-education; teaching early intervention strategies; trauma processing and creative arts therapy sessions; Support to improve disrupted sleep and reduce anxiety symptoms. Provision of evidence based therapeutic programme: Letting the Future In.

Support from Children and Young People's Independent Sexual Violence Advisors (CHISVA) to provide legal and advocacy support throughout the Criminal Justice Process. Provision of support with housing, education, employment, finances and benefits, health, to support family members to recover and to engage with other voluntary and statutory organisations. Ongoing contact through the police investigation and the judicial process, including support through any trial.

The service for children and young people affected by domestic abuse includes one to one therapy sessions, groupwork with mothers and children, creative arts group therapy, one to one psychoeducation and therapeutic conversations with primary age children.

Education and training to the safeguarding network around the child and young person; promoting health and wellbeing of children, young people and families, to empower them through their recovery.

Referral on to appropriate support agencies if required, including any safeguarding concerns.

Additional ongoing support provided through our participation group for young people with lived experience who meet fortnightly and help Imara to develop and design services for children and young people, e.g. social media takeover; recruitment and selection; inclusive language on website and leaflets; involvement in national research placing young people as experts through experience; focus groups.

Public benefit

Promoting recovery, supporting families to move forward and to rebuild relationships with their family members, local community and support networks.

Educating and empowering children, young people and families to rebuild family life and to support their engagement with education and employment.

Increase awareness and understanding of the dynamics of child sexual abuse and domestic abuse and its impact on victims and survivors to the wider public, to enable them to better support children and young people, responding appropriately to disclosures and enabling safeguarding.

Involvement with local communities, universities and colleges to provide placements for trainee creative arts therapists and social work students; training and education for wider community.

Imara CIO works in partnership with all agencies involved in safeguarding children, young people and vulnerable adults to ensure everyone has comprehensive, relevant and up to date information to reduce the risks faced by children and young people.

IMARA CIO

Trustee's Report (continued)

Support with education, housing, employment, health and financial concerns for some of the most disadvantaged families in Nottingham and Nottinghamshire, at a point of crisis in their lives.

Partnership working with Police to support them to focus on their investigation and to enable children and young people to engage with the Criminal Justice Process and provide the best evidence if the case goes to trial.

Partnership working with regional sexual and domestic abuse services including the Crown Prosecution Service, family courts and other local third sector forums.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Achievements and performance

Imara continued to provide a specialist service to children and young people following a disclosure or discovery of child sexual abuse. Over the year we have received 272 referrals into our therapy service through the sub-contract to the tender for the East Midlands Children and Young Persons Sexual Assault Service. This provides children and young people with 10 therapy sessions and some support to safe family members. A percentage of these accepted further therapeutic support, some for the NSPCC evidence based model, Letting the Future In, that Imara has been accredited to provide as one of the national early adopters.

257 children and young people have been referred into the CHISVA service over the year and our team of eight CHISVA's continue to develop their skills and experience, completing additional specialist training. Imara is independently accredited by Lime Culture as meeting the Quality Standards for Independent Sexual Violence Adviser Services.

Over this period we have worked directly with 1034 individuals, 853 of these individuals were children & young people.

More than 712 different families engaged with support from Imara.

The board of trustees recruited new trustees, including appointing two co-Chairs who have recently completed their term of office and other trustees have moved on; our staff team has grown and now includes a specialist teaching assistant and a music therapist; we have worked with volunteers, interns and pro-bono volunteers, to offer value added services to our clients.

Since Covid-19 our team continues to work in a hybrid way, using our Imara premises and other venues in the County, as well as working from home when required.

Our sleep and anxiety practitioner continues to deliver a separate project supporting children, young people and family members to help them to deal with these particularly challenging issues arising from their traumatic experiences.

We work closely with professionals and have supported children and families with safeguarding concerns, including a significant number re self harm and suicidal ideation; through the Criminal Justice Process and with a host of issues relating to housing, employment, criminal injuries compensation, education, benefits and debt.

We are most proud of the achievements of children and young people who, in spite of everything they are dealing with, walk through the doors of Imara, engage with us, share their thoughts and feelings through words, pictures, behaviours, play, dance and music, remain engaged with the police investigation, including for some children being required to attend court and give evidence at a criminal trial.

We are an energetic, vibrant team of committed, creative and experienced practitioners who innovate in order to stay relevant, purposeful and sustainable in difficult times.

IMARA CIO

Trustee's Report (continued)

The team show resourcefulness and resilience in continuing to adapt to meet the needs of children and young people who are experiencing higher levels of distress as a result of the losses they have faced because of the pandemic e.g. difficulty socialising in school settings.

Clients and individuals with lived experience get involved in various transformative ways: employees; trustees; volunteers; recruitment and selection process; research participants; fundraising; planning and delivering training.

The team are challenged to remain relevant and focused on our client group. We have excellent, established links with our partners in the statutory and voluntary sector and are well respected as specialists in our field.

Training: Employees and practitioners have accessed a wide range of training, both in-service training, external training and CPD training e.g. creative arts supervision diploma; sandtray therapy; designated safeguarding training.

A significant change in our service is our development and work with children and young people affected by domestic abuse, this takes the form of individual therapy; psycho-education sessions "having therapeutic conversations" with children in schools; Domestic Abuse Recovering Together groupwork with mothers and children in Nottingham City and Nottinghamshire.

We have built relationships with new partners in the well resourced domestic abuse sector in Nottinghamshire, collaborating on funding bids and referral pathways.

Financial review

Total Income (11 months): £880,630 (2022 (Full Year, restated - see note 19): £942,933)

Total Expenditure: (11 months) £902,174 (2022 (Full Year): £864,274)

Net Operating income (11 months): (£21,544) (2022 (Full Year, restated - see note 19): £78,659)

Policy on reserves

We aim to hold reserves to cover three months operating costs. Reviewing of the policy is part of the Trustees' governance strategy on an annual basis.

Major risks and management of those risks

Funding

Short term funding grants of one year that require us to constantly re-apply and to seek new sources of funding. Competitive tenders with OPCC and NHSE coming up for retendering in 2023.

We regularly apply to various grant funders for both restricted and unrestricted funds and when successful this has enabled us to provide additional services for our clients e.g. support group for parents.

We have developed our fundraising strategy for the year and we bring in regular small donations and fundraising with the help of our amazing supporters alongside larger donations from local organisations such as Hockley Hustle and Nottingham Law Society.

We are active on social media and have grown our followers and supporter base. Imara has active Facebook, instagram, twitter and LinkedIn pages. This supports our fundraising and is used to promote self care and campaigning events. Our website has been reviewed and is being redeveloped, we are mindful of improving accessibility of the service to all children and young people, particularly those who are hard to reach.

IMARA CIO

Statement of Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the trustees to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity 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 judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on and signed on its behalf by:

.....

Sarah Taylor
Trustee

IMARA CIO

Independent Examiner's Report to the trustees of IMARA CIO

Independent examiner's report to the trustees of Imara CIO

I report to the trustees on my examination of the accounts of Imara CIO (the Charity) for the period ended 31 March 2023.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member and Fellow of the Association of Charity Independent Examiners, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

.....
John O'Brien MSc, FAIA, FCCA, FCIE, employee of Community Accounting Plus
Fellow of the Association of Charity Independent Examiners

Units 1 & 2
North West
41 Talbot Street
Nottingham

Date:

IMARA CIO

Statement of Financial Activities for the 11 Months Ended 31 March 2023

				11 Months 2023	Full Year 2022
	Note	Unrestricted £	Restricted £	£	£
Income and Endowments from:					
Donations and legacies	2	30,992	-	30,992	63,473
Charitable activities	3	4,196	835,079	839,275	875,066
Other trading activities	5	10,362	-	10,362	4,394
Total Income		<u>45,550</u>	<u>835,079</u>	<u>880,630</u>	<u>942,933</u>
Expenditure on:					
Charitable activities	6	(17,316)	(884,858)	(902,174)	(864,274)
Total Expenditure		<u>(17,316)</u>	<u>(884,858)</u>	<u>(902,174)</u>	<u>(864,274)</u>
Net income		28,234	(49,778)	(21,544)	78,659
Gross transfers between funds		21	(21)	-	-
Net movement in funds		<u>28,255</u>	<u>(49,799)</u>	<u>(21,544)</u>	<u>78,659</u>
Reconciliation of funds					
Total funds brought forward		200,643	159,849	360,492	281,833
Total funds carried forward	19	<u>228,898</u>	<u>110,050</u>	<u>338,948</u>	<u>360,492</u>

All of the charity's activities derive from continuing operations during the above period.
The funds breakdown for the period is shown in note 19.

Unrestricted income from charitable activities in the prior year has been increased by £28,540 to reflect missing accrued income. Costs were included but the income was not accrued to match.

Total funds brought forward from 2022 have been adjusted to account for mis-coding of transactions between projects in prior years. See note 19 for further details.

See next page for prior year comparatives

The notes on pages 12 to 22 form an integral part of these financial statements

IMARA CIO

Statement of Financial Activities for the 11 Months Ended 31 March 2023 (continued)

		Unrestricted	Restricted	Full Year 2022
	Note	£	£	£
Income and Endowments from:				
Donations and legacies	2	63,473	-	63,473
Charitable activities	3	49,909	825,157	875,066
Other trading activities	5	4,394	-	4,394
Total Income		<u>117,776</u>	<u>825,157</u>	<u>942,933</u>
Expenditure on:				
Charitable activities	6	(4,600)	(859,674)	(864,274)
Total Expenditure		<u>(4,600)</u>	<u>(859,674)</u>	<u>(864,274)</u>
Net income		113,176	(34,517)	78,659
Gross transfers between funds		(7,315)	7,315	-
Net movement in funds		<u>105,861</u>	<u>(27,202)</u>	<u>78,659</u>
Reconciliation of funds				
Total funds brought forward		<u>94,782</u>	<u>187,051</u>	<u>281,833</u>
Total funds carried forward	19	<u>200,643</u>	<u>159,849</u>	<u>360,492</u>

All of the charity's activities derive from continuing operations during the above period.
The funds breakdown for the period is shown in note 19.

Unrestricted income from charitable activities has been increased by £28,540 to reflect missing accrued income. Costs were included but the income was not accrued to match.
Total funds carried forward to 2023 have been adjusted to account for mis-coding of transactions between projects in prior years. See note 19 for further details.

The notes on pages 12 to 22 form an integral part of these financial statements

IMARA CIO

Balance Sheet as at 31 March 2023

	Note	2023 £	2022 £
Fixed Assets			
Tangible Assets	12	9,035	8,989
Current Assets			
Debtors	13	279,565	192,669
Cash at bank and in hand	14	73,907	175,812
		<u>353,472</u>	<u>368,480</u>
Creditors: Amounts falling due within one year	15	(23,560)	(16,977)
Net current assets		<u>329,913</u>	<u>351,503</u>
Net assets		<u>338,948</u>	<u>360,492</u>
Funds of the charity:			
Restricted income funds			
Restricted funds	19	110,050	159,849
Unrestricted income funds			
Unrestricted funds		228,898	200,643
Total funds	19	<u>338,948</u>	<u>360,492</u>

Debtors and Restricted funds in the prior year have been increased by £28,540 each to reflect missing accrued income. Costs were included but the income was not accrued to match.

The financial statements on pages 8 to 22 were approved by the trustees, and authorised for issue on and signed on their behalf by:

.....
 Sarah Taylor
 Trustee

The notes on pages 12 to 22 form an integral part of these financial statements

IMARA CIO

Cash Flow Statement for the 11 Months Ended 31 March 2023

		11 Months 2023 £	Full Year 2022 £
Cash flows from operating activities			
Net cash income		(21,544)	78,659
Adjustments to cash flows from non-cash items			
Depreciation		<u>5,967</u>	<u>4,495</u>
		(15,577)	83,154
Working capital adjustments			
(Increase)/decrease in debtors	13	(86,896)	(149,684)
Increase/(decrease) in creditors	15	<u>6,582</u>	<u>6,548</u>
Net cash flows from operating activities		(95,891)	(59,982)
Cash flows from operating activities			
Purchase of tangible fixed assets	12	<u>(6,013)</u>	<u>(11,234)</u>
Net (decrease)/increase in cash and cash equivalents		(101,904)	(71,216)
Cash and cash equivalents at 1 May 2022		<u>175,812</u>	<u>247,028</u>
Cash and cash equivalents at 31 March 2023		<u><u>73,907</u></u>	<u><u>175,812</u></u>
Reconciliation of net cash flow to movement in net funds			
(Decrease)/increase in cash		(101,904)	(71,216)
Net funds at 1 May 2022		<u>175,812</u>	<u>247,028</u>
Net funds at 31 March 2023		<u><u>73,907</u></u>	<u><u>175,812</u></u>

All of the cash flows are derived from continuing operations during the above two periods.

Net cash income and (Increase)/decrease in debtors in the prior year have been adjusted by £28,540 to reflect missing accrued income. Costs were included but the income was not accrued to match. The net effect on Cash and cash equivalents in 2022 is nil.

The notes on pages 12 to 22 form an integral part of these financial statements

IMARA CIO

Notes to the Financial Statements for the 11 Months Ended 31 March 2023

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Imara CIO 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 notes.

Going concern

The financial statements have been prepared on a going concern basis.

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees make this assessment in respect of a period of one year from the date of approval of the financial statements.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregates similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

IMARA CIO

Notes to the Financial Statements for the 11 Months Ended 31 March 2023 (continued)

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £500.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Vehicles	20% straight line
IT equipment	33.33% straight line

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

IMARA CIO

Notes to the Financial Statements for the 11 Months Ended 31 March 2023 (continued)

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the charity. Pension costs charges in the Statement of Financial Activities represent the contributions payable by the charity during the year.

2 Income from donations and legacies

	Unrestricted funds General £	11 Months 2023 £	Full Year 2022 £
Donations and legacies;			
Donations from companies, trusts and similar proceeds	1,000	1,000	38,473
Donations from individuals	14,492	14,492	25,000
Grants, including capital grants; Grants from other charities	15,500	15,500	-
	<u>30,992</u>	<u>30,992</u>	<u>63,473</u>

3 Income from charitable activities

	Unrestricted funds General £	Restricted Funds £	11 Months 2023 £	Full Year 2022 £
Sales & fees	-	-	-	9,633
Grants	4,196	835,079	839,275	865,433
	<u>4,196</u>	<u>835,079</u>	<u>839,275</u>	<u>875,066</u>

IMARA CIO

Notes to the Financial Statements for the 11 Months Ended 31 March 2023 (continued)

4 Grants and donations (sum of notes 2 and 3)

	Unrestricted Funds £	Restricted Funds £	Total Funds £
Nottinghamshire Police and Crime Commissioner	-	451,462	451,462
Nottingham University Hospital	-	229,604	229,604
Nottingham City Council	-	65,621	65,621
BBC Children in Need	-	56,751	56,751
National Lottery Community Fund	-	25,641	25,641
Bromley Trust (U)	15,000	-	15,000
The Jones Charitable Trust	-	3,500	3,500
University of Nottingham	-	2,500	2,500
Johns of Nottingham	1,000	-	1,000
Sundry grants & donations	19,188	-	19,188
	<u>35,188</u>	<u>835,079</u>	<u>870,267</u>

5 Income from other trading activities

	Unrestricted General £	11 Months 2023 £	Full Year 2022 £
Fundraising & events	<u>10,362</u>	<u>10,362</u>	<u>4,394</u>
	<u>10,362</u>	<u>10,362</u>	<u>4,394</u>

IMARA CIO

Notes to the Financial Statements for the 11 Months Ended 31 March 2023 (continued)

6 Expenditure on charitable activities

	Unrestricted		11 Months	Full Year
	Funds	Restricted	2023	2022
	General	Funds	2023	2022
	£	£	£	£
Bank & PayPal charges	3	-	3	5
Building, furniture & fixtures	1,816	1,181	2,997	4,404
Client activities & resources	157	1,765	1,922	3,217
Communication	562	9,288	9,850	9,508
Consultancy & advice	(1,275)	1,932	657	200
Depreciation	4,206	1,761	5,967	4,495
External training & supervisor	1,624	27,494	29,119	61,095
Freelance	683	4,241	4,924	19,308
Fundraising expenses	2,139	-	2,139	3,255
Hospitality	126	792	918	40
Insurance	2,192	22	2,214	1,867
IT & equipment	1,588	9,686	11,274	10,883
Legal & professional	(1,809)	22,114	20,305	30,707
Payroll fees	-	2,242	2,242	2,982
Postage	3	432	434	575
Publications & subscriptions	422	745	1,167	3,980
Recruitment & DBS	539	5,755	6,294	3,218
Rent, room hire & utilities	18,390	30,464	48,854	45,974
Repair & maintenance	517	1,590	2,107	3,029
Staff training & welfare	2,532	1,227	3,759	946
Supplies & stationery	(265)	6,657	6,393	4,779
Travel & subsistence	(3,715)	33,279	29,565	14,220
Volunteer expenses	100	1,125	1,225	335
Wages, NI & pension	(13,270)	721,065	707,795	635,175
Sundry Expenses	50	-	50	77
	<u>17,316</u>	<u>884,858</u>	<u>902,174</u>	<u>864,274</u>

The negative expenditure shown in unrestricted funds for Wages, NI & pension is driven primarily by the recovery of unclaimed Employment allowance for a number of years

7 Net incoming/outgoing resources

Net incoming resources for the year include:

	11 Months	Full Year
	2023	2022
	£	£
Depreciation of fixed assets	<u>5,967</u>	<u>4,495</u>

IMARA CIO

Notes to the Financial Statements for the 11 Months Ended 31 March 2023 (continued)

8 Staff costs

The aggregate payroll costs were as follows:

	11 Months 2023	Full Year 2022
	£	£
Staff costs during the year were:		
Wages and salaries	650,890	574,674
Social security costs	40,734	45,011
Pension costs	16,171	15,490
	<u>707,795</u>	<u>635,175</u>

Social security costs include a £13,000 credit for previously unclaimed Employment Allowance

The monthly average number of persons (including senior management team) employed by the charity during

	2023 No.	2022 No.
Average number of employees	<u>45</u>	<u>26</u>

35 (2022 - 25) of the above employees participated in the Defined Contribution Pension Scheme.

Contributions to the employee pension schemes for the period totalled £16,171 (2022 - £15,490).

No employee received emoluments of more than £60,000 during the year.

The total employee benefits of the key management personnel of the charity were £43,065 (2021 - £51,224).

9 Taxation

The charity is a registered charity and is therefore exempt from taxation.

10 Independent examiner's fees

During the period, the fees payable (excluding VAT) to the charity's independent examiner Community

	11 Months 2023	Full Year 2022
	£	£
Independent examination	1,000	925
Other financial services	2,272	1,660
	<u>3,272</u>	<u>2,585</u>

11 Related part transactions

There were no related party transactions in the year.

IMARA CIO

Notes to the Financial Statements for the 11 Months Ended 31 March 2023 (continued)

12 Tangible fixed assets

	Vehicles	Computer Equipment	Total
	£	£	£
Cost			
At 1 May 2022	3,750	11,234	14,984
Additions	-	6,013	6,013
At 31 March 2023	<u>3,750</u>	<u>17,247</u>	<u>20,997</u>
Depreciation			
At 1 May 2022	2,250	3,745	5,995
Charge for the year	750	5,217	5,967
At 31 March 2023	<u>3,000</u>	<u>8,962</u>	<u>11,962</u>
Net book value			
At 31 March 2023	<u>750</u>	<u>8,285</u>	<u>9,035</u>
At 30 April 2022	<u>1,500</u>	<u>7,489</u>	<u>8,989</u>

13 Debtors

	2023	2022
	£	£
Trade Debtors	3,531	139,248
Accrued Income	238,120	28,540
Prepayments	24,897	24,881
Other Debtors	13,017	-
	<u>279,565</u>	<u>192,669</u>

Accrued Income for 2022 has been restated to include £28,540 income not originally accrued.

14 Cash and cash equivalents

	2023	2022
	£	£
Cash at bank	<u>73,907</u>	<u>175,812</u>

15 Creditors: amounts falling due within one year

	2023	2022
	£	£
Trade creditors	1,581	2,324
Other taxation and social security	14,584	10,543
Other creditors	7,394	4,111
	<u>23,560</u>	<u>16,977</u>

IMARA CIO

Notes to the Financial Statements for the 11 Months Ended 31 March 2023 (continued)

16 Obligations under leases and hire purchase contracts

Operating lease commitments

Total future minimum lease payments under non-cancellable operating leases are as follows:

	2023 £	2022 £
Land and buildings		
Within one year	9,167	27,500
Between one and five years	-	9,167
	<u>9,167</u>	<u>36,667</u>

17 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the period.

No trustees have received any reimbursed expenses or any other benefits from the charity in the period.

18 Analysis of net assets between funds

	Unrestricted General £	Restricted Funds £	Total Funds 2023 £
Tangible fixed assets	9,035	-	9,035
Current assets	243,422	110,050	353,472
Current liabilities	(23,560)	-	(23,560)
Total net assets	<u>228,898</u>	<u>110,050</u>	<u>338,948</u>

	Unrestricted General £	Restricted Funds £	Total Funds 2022 £
Tangible fixed assets	8,989	-	8,989
Current assets	208,631	159,849	368,480
Current liabilities	(16,977)	-	(16,977)
Total net assets	<u>200,643</u>	<u>159,849</u>	<u>360,492</u>

Current assets for the 2022 year have been restated to reflect the accrued income missed in last year's accounts (£28,540) and correction of mis-coded transactions between Restricted and Unrestricted projects in prior years (£49,908).

IMARA CIO

Notes to the Financial Statements for the 11 Months Ended 31 March 2023 (continued)

19 Funds	Balance at 1 May 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2023 £
Unrestricted funds					
General	200,643	45,550	(17,316)	21	228,898
Restricted funds					
CHISVA (Notts Police)	-	289,091	(282,731)	-	6,361
SARC NHS	19,339	229,604	(223,785)	-	25,158
MOJ DA SV (Notts Police)	-	106,399	(106,394)	(5)	-
Children's DVA Therapeutic Service (NCC)	367	65,621	(65,631)	-	357
CADA (Notts Police)	-	55,972	(50,411)	-	5,561
Letting the Future In (CIN)	-	46,951	(44,414)	-	2,537
Imara Early Intervention (National Lottery)	100,039	25,641	(58,007)	-	67,673
Sleep and Anxiety Practitioner (CIN)	2,362	9,800	(10,312)	-	1,850
The Jones Charitable Trust	-	3,500	(3,500)	-	-
University of Nottingham	-	2,500	(2,500)	-	-
Co-production project (Garfield Weston)	24,155	-	(24,105)	(50)	-
Mentoring for the Future (Thomas Farr)	2,129	-	(2,135)	6	-
Scale Up (SSE)	906	-	(934)	28	-
the7stars Foundation	552	-	-	-	552
Co-production project (Awards for All)	10,000	-	(10,000)	-	-
Total restricted funds	<u>159,849</u>	<u>835,079</u>	<u>(884,858)</u>	<u>(21)</u>	<u>110,050</u>
Total funds	<u><u>360,492</u></u>	<u><u>880,630</u></u>	<u><u>(902,174)</u></u>	<u><u>()</u></u>	<u><u>338,948</u></u>

Transfers have been made only to tidy up immaterial residual balances on fund accounts

Balances at 1 May 2022 have been restated as follows:

- Unrestricted funds includes £28,540 accrued income originally missed from the accounts, also reflected elsewhere in the accounts in increased income for the Full Year 2022
- Imara Early Intervention (National Lottery) has been reduced by £49,908 to reflect historic mis-coding of transactions to Unrestricted funds. Unrestricted funds has been increased by the same amount.

IMARA CIO

Notes to the Financial Statements for the 11 Months Ended 31 March 2023 (continued)

The specific purposes for which the funds are to be applied are as follows:

- The CHISVA funding provides emotional, practical and advocacy support for children, young people and families through the Criminal Justice Process. Referrals to the service are for victims/survivors under the age of 18 who have disclosed sexual abuse or assault in the Nottingham City and County Area.
- The NHS SARC funding provides ten therapy sessions for each child referred to our service. These therapy sessions provide early intervention strategies to reduce acute stress symptoms, psycho-education to help children and young people to make sense of what has happened and therapy interventions to promote emotional and physical wellbeing.
- MOJ DA SV (Notts Police) - funding to provide additional CHISVA and therapeutic support to families affected by domestic abuse and sexual abuse, including systemic family therapy; specialist CHISVA role and Letting the Future In therapeutic model.
- Children's DVA Therapeutic Service - provision of therapeutic services in Nottingham City to children and young people affected by domestic abuse and building knowledge of the links between child sexual abuse and domestic abuse.
- CADA (Notts Police) - funding to support the work of a collaboration of local domestic abuse services, promoting therapeutic work with children and young people affected by domestic abuse. Three separate service delivered: individual creative arts therapies; NSPCC Domestic Abuse Recovering Together mother/child groupwork; psycho-education in primary schools through therapeutic conversations.
- Letting the Future In (CIN) - funding for therapeutic team to provide an evidence based model of therapy for children and young people.
- The National Lottery funds Imara's Early intervention service, offering therapeutic assessment and intervention and ongoing support for children, young people and vulnerable adults.
- Sleep and Anxiety Practitioner (CIN) - funding to deliver support to children with sleep and anxiety difficulties.
- The Jones Charitable Trust - to support disability accessible venues for participation group and general groups; to fund a parent support group.
- University of Nottingham - to support the promotion of an Imara sustainability champion.
- Co-production project (Garfield Weston, Awards for All) - facilitating our participation group of young people who are experts by experience to grow and develop the group, building skills and expertise.
- Mentoring for the Future (Thomas Farr) - support to our volunteer mentoring partnerships, empowering young mentees to move forward and achieve their potential.
- Scale Up (SSE) - matched funding re trading income over a 12 month period whilst CEO attending Scale up Programme, designed to build sustainability in organisation.
- the7stars Foundation - grants for disadvantaged individuals and a Covid grant for additional resources for children at Imara.

IMARA CIO

Notes to the Financial Statements for the 11 Months Ended 31 March 2023 (continued)

19 Funds (cont.)	Balance at 1 May 2021 £	Incoming resources £	Resources expended £	Transfers £	Balance at 30 April 2022 £
Unrestricted funds					
General	94,782	117,776	(4,600)	(7,315)	200,643
Restricted funds					
Open Mic' Project (People's Health)	5,900	-	-	(5,900)	-
Imara Early Intervention (National Lottery)	106,157	101,921	(108,039)	-	100,039
CHISVA (Notts Police)	-	361,567	(378,171)	16,604	-
Letting the Future In (HFC)	5,923	-	(6,255)	332	-
SARC NHS	31,955	223,517	(236,133)	-	19,339
Step Up (Boots)	389	-	-	(389)	-
Gardening project (Browne Jacobson)	1,481	-	-	(1,481)	-
MOJ Covid grant	547	-	(547)	-	-
Scale Up (SSE)	5,132	-	(4,226)	-	906
Catalyst	-	2,616	(2,616)	-	-
Mentoring project (Youth Fund)	1,256	-	(1,256)	-	-
SSBC	1,023	-	(1,048)	25	-
Letting the Future In (CIN)	24,775	23,476	(48,721)	470	-
Sleep and Anxiety Practitioner (CIN)	2,221	9,800	(9,659)	-	2,362
the7stars Foundation	292	260	-	-	552
Letting the Future In (J.N. Derbyshire)	-	4,000	(4,000)	-	-
Children's DVA Therapeutic Service (NCC)	-	60,000	(57,287)	(2,346)	367
Co-production project (Garfield Weston)	-	25,000	(845)	-	24,155
Mentoring for the Future (Thomas Farr)	-	3,000	(871)	-	2,129
Co-production project (Awards for All)	-	10,000	-	-	10,000
Total restricted funds	187,051	825,157	(859,674)	7,315	159,849
Total funds	281,833	942,933	(864,274)	-	360,492

Incoming resources and Resources expended have been restated from the previous year's accounts as follows:

- Unrestricted funds income has been increased by £28,540 for accrued income originally missed from the accounts, and by £11,736 income previously mis-coded to National Lottery.
- Unrestricted funds expenditure has been reduced by £38,172, being costs which should have been coded to National Lottery.
- Imara Early Intervention (National Lottery) income has been reduced by £11,736 to reflect historic mis-coding. This offsets against Unrestricted funds above.
- Imara Early Intervention (National Lottery) expenditure has been increased by £38,172 to reflect historic mis-coding to Unrestricted funds. This offsets against Unrestricted funds above.

IMARA CIO

England & Wales - Charity number 1170331

Accounts

Charity registration number: 1170331

Imara CIO

Annual Report and Financial Statements
for the Year Ended 30 April 2022

Community Accounting Plus
Units 1 & 2
North West
41 Talbot Street
Nottingham
NG1 5GL

Imara CIO

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Imara CIO

Reference and Administrative Details

Trustees	Bea Giaquinto, Co-Chair Maryam Khorassani, Co-Chair Charlotte Caulton-Scott Hannah Yates Zoe Mallett Victoria Raynor, Safeguarding Trustee Panmwa Samson Ochigbo, Treasurer
Senior Management Team	Cath Wakeman, Chief Executive Officer
Charity Registration Number	1170331
Principal Office	202 Mansfield Road Nottingham NG1 3HX
Independent Examiner	John O'Brien, employee of Community Accounting Plus Units 1 & 2 North West 41 Talbot Street Nottingham NG1 5GL

Imara CIO

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 30 April 2022.

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Bea Giaquinto
Maryam Khorassani
Charlotte Caulton-Scott
Hannah Yates
Zoe Mallett (appointed 17 November 2022)
Victoria Raynor (appointed 13 January 2023)
Panmwa Samson Ochigbo (appointed 25 January 2023)
Jennifer Everitt (resigned 31 December 2022)
Biswanath Parida (resigned 21 October 2022)
Mark Ball (resigned 18 March 2022)
Helena Czapska (resigned 11 November 2021)

Structure, governance and management

Nature of governing document

The charity is operated under the rules of its CIO Foundation constitution, registered on 23rd November 2016.

Recruitment and appointment of trustees

At recruitment applicants are required to complete a Skills Audit, in order to provide an overview of relevant skills and any gaps on the Board.

When a gap is identified on the board, or a trustee informs us of their intention to step down then we seek to recruit.

Advertisements placed on Reach volunteering; Do It.Org and Nottingham Community Voluntary Service, linked to Imara website and social media e.g. LinkedIn. We also make use of Getting on Board for resources and guidance.

Applicants complete a Skills Audit, CV and a letter stating their reason for applying.

Applicants are short-listed and invited to interview with CEO and a relevant Trustee to explain their interest in the role and discuss their experience for the role.

Successful applicants attend a board meeting and complete necessary checks i.e. DBS, references, sign up to the Imara code of conduct and the Charity Commission Trustee Eligibility Declaration and are then appointed to the Board.

Objectives and activities

Objects and aims

To advance the education of the public and relevant professions with regard to child abuse (including the emotional and psychological consequences resulting from any form of abuse or neglect in childhood) and to provide relief and support to survivors of abuse in particular to children, teenagers and their families.

To promote and protect the physical and mental health of young people, who exhibit sexually harmful behaviour.

Imara CIO

Trustees' Report (continued)

Objectives, strategies and activities

Imara forms part of the referral pathway for children and young people who have disclosed child sexual abuse and have accessed East Midlands Children and Young People's Sexual Assault Service. A referral to Imara from EMCYPSAS leads to:

Therapeutic assessment of children and young people who are victims and survivors of child sexual abuse and of their safe family members. Timely access to pre-trial therapy based on CPS guidelines.

Therapeutic interventions, including psycho-education; teaching early intervention strategies; trauma processing and creative arts therapy sessions; Support to improve disrupted sleep and reduce anxiety symptoms. Provision of evidence based therapeutic programme: Letting the Future In; Children's Accelerated Trauma Technique (CATT);.

Support from Children and Young People's Independent Sexual Violence Advisors (CHISVA) to provide legal and advocacy support throughout the Criminal Justice Process. Provision of support with housing, education, employment, finances and benefits, health, to support family members to recover and to engage with other voluntary and statutory organisations. Ongoing contact through the police investigation and the judicial process, including support through any trial.

Education and training to the safeguarding network around the child and young person; promoting health and wellbeing of children, young people and families, to empower them through their recovery.

Referral on to appropriate support agencies if required, including any safeguarding concerns.

Additional ongoing support provided through our:

Mentoring scheme, matching young people aged 13-24 with volunteer mentors;

Our participation group for young people with lived experience to meet weekly and to help Imara to develop and design services for children and young people, e.g. social media takeover; recruitment and selection; inclusive language on website and leaflets.

Provision of 12 week recovery groups for young people aged over 18 years.

Since September 2021 Imara CIO has provided therapeutic services to children affected by domestic abuse. Our referrals come from local domestic abuse services and we work closely in partnership with other voluntary and statutory organisations to deliver these services. Our therapy approach includes therapeutic assessment involving safe parent; individual creative arts therapy sessions; Domestic Abuse Recovering Together groupwork.

Public benefit

Promoting recovery, supporting families to move forward and to rebuild relationships with their family members, local community and support networks after experiencing the trauma of child sexual abuse and/or domestic abuse.

Educating and empowering children, young people and families to rebuild family life and to support their engagement with education and employment.

Increase awareness and understanding of the dynamics of child sexual abuse and domestic abuse and its impact on victims and survivors to the wider public, to enable them to better support children and young people, responding appropriately to disclosures and enabling safeguarding.

Involvement with local communities, universities and colleges to provide placements for trainee creative arts therapists and social work students; participation group co-production for young people who are experts by experience; volunteering within the mentoring scheme; training and education for wider community.

Imara CIO works in partnership with all agencies involved in safeguarding children, young people and vulnerable adults to ensure everyone has comprehensive, relevant and up to date information to reduce the risks faced by children and young people.

Support with education, housing, employment, health and financial concerns for some of the most disadvantaged families in Nottingham and Nottinghamshire, at a point of crisis in their lives.

Partnership working with Police to support them to focus on their investigation and to enable children and young people to engage with the Criminal Justice Process and provide the best evidence if the case goes to trial.

Partnership working with regional sexual violence services including the Crown Prosecution Service and other local third sector forums.

Imara CIO

Trustees' Report (continued)

Involvement with national partnerships e.g. Supporting Excellence run by Lime Culture, Bluestar Project in collaboration with The Green House and Emma Harewood consultancy, and national focus groups with young people e.g. ONS, to improve practice and processes nationally through education and shared practice.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Achievements and performance

Imara continued to provide a specialist service to children and young people following a disclosure or discovery of child sexual abuse. Over the year we have received 341 referrals into our therapy service through the sub-contract to the tender for the East Midlands Children and Young Persons Sexual Assault Service. They are entitled to then receive 10 therapy sessions and wider support to safe family members. A percentage of these accepted further therapeutic support, some for the NSPCC evidence based model, Letting the Future In, that Imara has been accredited to provide as one of the national early adopters.

244 children and young people have been referred into the CHISVA service over the year and our 6 CHISVA's continue to develop their skills and experience, completing additional specialist training. Imara is independently accredited by Lime Culture as meeting the Quality Standards for Independent Sexual Violence Adviser Services.

29 children and young people were referred into our therapeutic service for children affected by domestic abuse. Over this period we have worked directly with 991 individuals, 663 of these individuals were children & young people aged 0-18 and 248 were adults aged 19+.

The board of trustees has had some changes over the year, when the Chair left, the role was taken up by two co-chairs; our staff team has grown with additional funding for CHISVA and therapy services; we have worked with volunteers, interns and pro-bono volunteers, to offer value added services to our clients.

Our services have expanded to allow us to remain responsive to the restrictions imposed due to Covid-19 and we continue to work in a hybrid way, using our Imara premises and other venues in the County, as well as working from home when required.

Our sleep and anxiety practitioner continues to deliver a separate project supporting children, young people and family members to help them to deal with these particularly challenging issues arising from their traumatic experiences.

We work closely with professionals and have supported children and families with safeguarding concerns, including a significant number re self harm; through the Criminal Justice Process and with a host of issues relating to housing, employment, compensation, education, benefits and debt.

We are most proud of the achievements of children and young people who, in spite of everything they are dealing with, walk through the doors of Imara, engage with us, share their thoughts and feelings through words, pictures, behaviours, play, dance and music, remain engaged with the police investigation, including for some children being required to attend court and give evidence at a criminal trial.

We are an energetic, vibrant team of committed, creative and experienced practitioners who innovate in order to stay relevant, purposeful and sustainable in difficult times. This has been evidenced in our initial response to Covid-19 and moving beyond the pandemic.

The team show resourcefulness and resilience in continuing to adapt to the changing demands faced by our client group i.e. children and young people coping with high levels of mental health issues e.g. suicidal ideation and self harming; increased access to online grooming and exploitation.

Clients and individuals who are experts by experience get involved in various transformative ways: employees; trustees; volunteers; recruitment and selection process; research participants; fundraising events e.g. art exhibition; planning and delivering training.

Imara is committed to reviewing and revising our work, we are now reviewing the mentoring scheme considering what we learnt and how we will move this forward as the mentors move on after a year's involvement with the scheme.

Imara CIO

Trustees' Report (continued)

The team are challenged to remain relevant and focused on our client group. We have excellent, established links with our partners in the statutory and voluntary sector and are well respected as specialists in our field.

Training: Employees and practitioners have accessed a wide range of training, both in-service training, external training and CPD training e.g. Creative Arts Supervision Diploma; Help to Grow leadership programme; Children's Accelerated Trauma Training (CATT); Domestic Abuse Recovering Together training; online safeguarding.

Financial review

Total Income: £914,393 (2021: £717,296)

Total Expenditure: £864,274 (2021: £620,101)

Net Operating income : £50,119 (£2021: £97,195)

Policy on reserves

We aim to hold reserves to cover three months operating costs. Reviewing of the policy is part of the Trustees' governance strategy on an annual basis.

Major risks and management of those risks

Funding

Short term funding grants of one year that require us to constantly re-apply and to seek new sources of funding. Competitive tenders with OPCC and NHSE coming up for retendering in 2023.

We continue to apply for various grant funding pots to enable us to provide value added services for our community of interest, whether that is children, young people and safe family members who have recently been referred in or whether that is young people who are moving forward and are choosing to stay involved with the service to support the design and development of the service through co-production.

We have enhanced our wellbeing support to the staff team through our wellbeing policy and the introduction of wellbeing days available to all staff at individual request.

We have developed our fundraising strategy for the year and in spite of the pandemic we have continued to bring in regular small donations and fundraising with the help of our amazing supporters.

We continue to be active on social media and have grown our followers and supporter base. Imara has active Facebook, Instagram, Twitter and LinkedIn pages. This supports our fundraising and is used to promote self care, mental health awareness and campaigning events. Our website has been reviewed and has undergone a revamp, we are mindful of improving accessibility of the service to all children and young people, particularly those who are hard to reach. The development of the diversity group supports us with outreach to wider communities; raising awareness within the service and externally, promoting and celebrating the diversity of our community of interest.

Imara CIO

Statement of Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity 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 judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on and signed on its behalf by:

.....

Bea Giaquinto
Trustee

Imara CIO

Independent Examiner's Report to the trustees of Imara CIO

Independent examiner's report to the trustees of Imara CIO

I report to the trustees on my examination of the accounts of Imara CIO (the Charity) for the year ended 30 April 2022.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member and Fellow of the Association of Charity Independent Examiners, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

.....
John O'Brien MSc, FAIA, FCCA, FCIE, employee of Community Accounting Plus
Fellow of the Association of Charity Independent Examiners

Units 1 & 2
North West
41 Talbot Street
Nottingham
NG1 5GL

Date:.....

Imara CIO

Statement of Financial Activities for the Year Ended 30 April 2022

	Note	Unrestricted £	Restricted £	Total 2022 £	Total 2021 £
Income and Endowments from:					
Donations and legacies	2	63,473	-	63,473	37,651
Charitable activities	3	9,633	836,893	846,526	678,087
Other trading activities	5	4,394	-	4,394	1,558
Total Income		<u>77,500</u>	<u>836,893</u>	<u>914,393</u>	<u>717,296</u>
Expenditure on:					
Charitable activities	6	<u>(42,772)</u>	<u>(821,502)</u>	<u>(864,274)</u>	<u>(620,101)</u>
Total Expenditure		<u>(42,772)</u>	<u>(821,502)</u>	<u>(864,274)</u>	<u>(620,101)</u>
Net income		34,728	15,391	50,119	97,195
Gross transfers between funds		<u>(7,315)</u>	<u>7,315</u>	-	-
Net movement in funds		27,413	22,706	50,119	97,195
Reconciliation of funds					
Total funds brought forward		<u>94,782</u>	<u>187,051</u>	<u>281,833</u>	<u>184,638</u>
Total funds carried forward	19	<u>122,195</u>	<u>209,757</u>	<u>331,952</u>	<u>281,833</u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for the period is shown in note 19.

	Note	Unrestricted £	Restricted £	Total 2021 £
Income and Endowments from:				
Donations and legacies	2	37,651	-	37,651
Charitable activities	3	8,690	669,397	678,087
Other trading activities	5	1,558	-	1,558
Total Income		<u>47,899</u>	<u>669,397</u>	<u>717,296</u>
Expenditure on:				
Charitable activities	6	<u>(22,963)</u>	<u>(597,138)</u>	<u>(620,101)</u>
Total Expenditure		<u>(22,963)</u>	<u>(597,138)</u>	<u>(620,101)</u>
Net income		24,936	72,259	97,195
Gross transfers between funds		<u>(1,556)</u>	<u>1,556</u>	-
Net movement in funds		23,380	73,815	97,195
Reconciliation of funds				
Total funds brought forward		<u>71,402</u>	<u>113,236</u>	<u>184,638</u>
Total funds carried forward	19	<u>94,782</u>	<u>187,051</u>	<u>281,833</u>

The notes on pages 11 to 21 form an integral part of these financial statements.

Imara CIO

(Registration number: 1170331) Balance Sheet as at 30 April 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	12	8,989	2,250
Current assets			
Debtors	13	164,128	42,984
Cash at bank and in hand	14	<u>175,812</u>	<u>247,028</u>
		339,940	290,012
Creditors: Amounts falling due within one year	15	<u>(16,977)</u>	<u>(10,429)</u>
Net current assets		<u>322,963</u>	<u>279,583</u>
Net assets		<u><u>331,952</u></u>	<u><u>281,833</u></u>
Funds of the charity:			
Restricted income funds			
Restricted funds	19	209,757	187,051
Unrestricted income funds			
Unrestricted funds		<u>122,195</u>	<u>94,782</u>
Total funds	19	<u><u>331,952</u></u>	<u><u>281,833</u></u>

The financial statements on pages 8 to 21 were approved by the trustees, and authorised for issue on and signed on their behalf by:

.....
Bea Giaquinto
Trustee

Imara CIO

Cash Flow Statement for the Year Ended 30 April 2022

	Note	2022 £	2021 £
Cash flows from operating activities			
Net cash income		50,119	97,195
Adjustments to cash flows from non-cash items			
Depreciation		4,495	750
		54,614	97,945
Working capital adjustments			
(Increase)/decrease in debtors	13	(121,144)	19,478
Increase in creditors	15	6,548	2,413
Net cash flows from operating activities		(59,982)	119,836
Cash flows from investing activities			
Purchase of tangible fixed assets	12	(11,234)	-
Net (decrease)/increase in cash and cash equivalents		(71,216)	119,836
Cash and cash equivalents at 1 May		247,028	127,192
Cash and cash equivalents at 30 April		175,812	247,028
Reconciliation of net cash flow to movement in net funds			
(Decrease)/increase in cash		(71,216)	119,836
Net funds at 1 May 2021		247,028	127,192
Net funds at 30 April 2022		175,812	247,028

All of the cash flows are derived from continuing operations during the above two periods.

Imara CIO

Notes to the Financial Statements for the Year Ended 30 April 2022

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Imara CIO 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 notes.

Going concern

The financial statements have been prepared on a going concern basis.

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees make this assessment in respect of a period of one year from the date of approval of the financial statements.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregates similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Imara CIO

Notes to the Financial Statements for the Year Ended 30 April 2022 (continued)

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £500.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Vehicles	20% straight line
IT equipment	33.33% straight line

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Imara CIO

Notes to the Financial Statements for the Year Ended 30 April 2022 (continued)

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the charity. Pension costs charges in the Statement of Financial Activities represent the contributions payable by the charity during the year.

2 Income from donations and legacies

	Unrestricted funds General £	Total 2022 £	Total 2021 £
Donations and legacies;			
Donations from companies, trusts and similar proceeds	38,473	38,473	31,631
Donations from individuals	25,000	25,000	-
Grants, including capital grants;			
Government grants	-	-	6,020
	63,473	63,473	37,651

3 Income from charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2022 £	Total 2021 £
Sales & fees	9,633	-	9,633	8,690
Grants	-	836,893	836,893	669,397
	9,633	836,893	846,526	678,087

Imara CIO

Notes to the Financial Statements for the Year Ended 30 April 2022 (continued)

4 Grants and donations

	Unrestricted funds £	Restricted funds £	Total funds £
Awards for All	-	10,000	10,000
BBC Children in Need	-	33,276	33,276
National Lottery Community Fund	-	113,657	113,657
Bromley Trust	15,000	-	15,000
Masonic Charitable Trust	10,000	-	10,000
Local Giving	8,671	-	8,671
J. N. Derbyshire Trust	-	4,000	4,000
Nottinghamshire Police and Crime Commissioner	-	361,567	361,567
Nottingham University Hospital	-	223,517	223,517
The Thomas Farr Charity	-	3,000	3,000
Garfield Weston Foundation	-	25,000	25,000
Sundry grants & donations	3,802	-	3,802
CAST	-	2,616	2,616
Chris Pugh	25,000	-	25,000
the7stars Foundation	-	260	260
Nottingham City Council	-	60,000	60,000
Arnold Clark Community Fund	1,000	-	1,000
	<u>63,473</u>	<u>836,893</u>	<u>900,366</u>

5 Income from other trading activities

	Unrestricted General £	Total 2022 £	Total 2021 £
Fundraising & events	<u>4,394</u>	<u>4,394</u>	<u>1,558</u>
	<u>4,394</u>	<u>4,394</u>	<u>1,558</u>

Imara CIO

Notes to the Financial Statements for the Year Ended 30 April 2022 (continued)

6 Expenditure on charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2022 £	Total 2021 £
Communication	838	8,670	9,508	7,439
Consultancy & advice	-	200	200	1,770
External training & supervisor	1,888	59,207	61,095	34,998
Freelance	-	19,308	19,308	9,421
Fundraising expenses	3,205	50	3,255	178
Hospitality	-	40	40	(224)
Insurance	607	1,260	1,867	2,395
Legal & professional	2,050	28,657	30,707	23,928
Recruitment & DBS	-	3,218	3,218	446
Rent, room hire & utilities	1,833	44,141	45,974	36,416
Repair & maintenance	144	2,885	3,029	4,644
Supplies & stationery	1,001	3,778	4,779	6,161
Wages, NI & pension	24,854	610,321	635,175	468,381
Travel & subsistence	678	13,542	14,220	1,571
Commission expenses	-	-	-	20
Sundry expenses	-	77	77	-
IT & equipment	1,647	9,236	10,883	6,226
Payroll fees	512	2,470	2,982	510
Publications & subscriptions	537	3,443	3,980	5,150
Staff training & welfare	140	806	946	1,605
Volunteer expenses	-	335	335	36
Depreciation	750	3,745	4,495	750
Client activities & resources	-	3,217	3,217	6,016
Bank & PayPal charges	3	2	5	832
Postage	14	561	575	303
Building, furniture & fixtures	2,071	2,333	4,404	1,129
	<u>42,772</u>	<u>821,502</u>	<u>864,274</u>	<u>620,101</u>

7 Net incoming/outgoing resources

Net incoming resources for the year include:

	2022 £	2021 £
Depreciation of fixed assets	<u>4,495</u>	<u>750</u>

Imara CIO

Notes to the Financial Statements for the Year Ended 30 April 2022 (continued)

8 Staff costs

The aggregate payroll costs were as follows:

	2022 £	2021 £
Staff costs during the year were:		
Wages and salaries	574,674	431,967
Social security costs	45,011	25,181
Pension costs	15,490	11,233
	<u>635,175</u>	<u>468,381</u>

The monthly average number of persons (including senior management team) employed by the charity during the year was as follows:

	2022 No	2021 No
Average number of employees	<u>26</u>	<u>21</u>

25 (2021 - 21) of the above employees participated in the Defined Contribution Pension Schemes.

Contributions to the employee pension schemes for the year totalled £15,490 (2021 - £11,233).

No employee received emoluments of more than £60,000 during the year

The total employee benefits of the key management personnel of the charity were £51,224 (2021 - £49,904).

9 Taxation

The charity is a registered charity and is therefore exempt from taxation.

10 Independent examiner's fees

During the period, the fees payable (excluding VAT) to the charity's independent examiner Community Accounting Plus are analysed as follows:

	2022 £	2021 £
Independent examination	925	825
Other financial services	1,660	1,557
	<u>2,585</u>	<u>2,382</u>

11 Related party transactions

There were no related party transactions in the year.

Imara CIO

Notes to the Financial Statements for the Year Ended 30 April 2022 (continued)

12 Tangible fixed assets

	Vehicles £	Computer equipment £	Total £
Cost			
At 1 May 2021	3,750	-	3,750
Additions	-	11,234	11,234
At 30 April 2022	3,750	11,234	14,984
Depreciation			
At 1 May 2021	1,500	-	1,500
Charge for the year	750	3,745	4,495
At 30 April 2022	2,250	3,745	5,995
Net book value			
At 30 April 2022	1,500	7,489	8,989
At 30 April 2021	2,250	-	2,250

13 Debtors

	2022 £	2021 £
Prepayments	24,881	17,758
Other debtors	139,247	25,226
	164,128	42,984

14 Cash and cash equivalents

	2022 £	2021 £
Cash at bank	175,812	247,028

15 Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	2,324	7,603
Other taxation and social security	10,543	-
Other creditors	4,110	2,826
	16,977	10,429

Imara CIO

Notes to the Financial Statements for the Year Ended 30 April 2022 (continued)

16 Obligations under leases and hire purchase contracts

Operating lease commitments

Total future minimum lease payments under non-cancellable operating leases are as follows:

	2022 £	2021 £
Land and buildings		
Within one year	27,500	27,500
Between one and five years	9,167	36,667
	<u>36,667</u>	<u>64,167</u>

17 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

18 Analysis of net assets between funds

	Unrestricted		2022 Total funds
	General £	Restricted £	£
Tangible fixed assets	8,989	-	8,989
Current assets	130,183	209,757	339,940
Current liabilities	(16,977)	-	(16,977)
Total net assets	<u>122,195</u>	<u>209,757</u>	<u>331,952</u>
	Unrestricted		2021 Total funds
	General £	Restricted £	£
Tangible fixed assets	2,250	-	2,250
Current assets	95,517	194,495	290,012
Current liabilities	(2,985)	(7,444)	(10,429)
Total net assets	<u>94,782</u>	<u>187,051</u>	<u>281,833</u>

Imara CIO

Notes to the Financial Statements for the Year Ended 30 April 2022 (continued)

19 Funds

	Balance at 1 May 2021 £	Incoming resources £	Resources expended £	Transfers £	Balance at 30 April 2022 £
Unrestricted funds					
<i>General</i>					
General	94,782	77,500	(42,772)	(7,315)	122,195
Restricted funds					
Open Mic' Project (People's Health)	5,900	-	-	(5,900)	-
Imara Early Intervention (National Lottery)	106,157	113,657	(69,867)	-	149,947
CHISVA (Notts Police)	-	361,567	(378,171)	16,604	-
Letting the Future In (HFC)	5,923	-	(6,255)	332	-
SARC NHS	31,955	223,517	(236,133)	-	19,339
Step Up (Boots)	389	-	-	(389)	-
Gardening project (Browne Jacobson)	1,481	-	-	(1,481)	-
MOJ Covid grant	547	-	(547)	-	-
Scale Up (SSE)	5,132	-	(4,226)	-	906
Catalyst	-	2,616	(2,616)	-	-
Mentoring project (Youth Fund)	1,256	-	(1,256)	-	-
SSBC	1,023	-	(1,048)	25	-
Letting the Future In (CIN)	24,775	23,476	(48,721)	470	-
Sleep and Anxiety Practitioner (CIN)	2,221	9,800	(9,659)	-	2,362
the7stars Foundation	292	260	-	-	552
Letting the Future In (J.N. Derbyshire)	-	4,000	(4,000)	-	-
Children's DVA Therapeutic Service	-	60,000	(57,287)	(2,346)	367
Co-production project (Garfield Weston)	-	25,000	(845)	-	24,155
Mentoring for the Future (Thomas Farr)	-	3,000	(871)	-	2,129
Co-production project (Awards for All)	-	10,000	-	-	10,000
Total restricted funds	187,051	836,893	(821,502)	7,315	209,757
Total funds	281,833	914,393	(864,274)	-	331,952

Imara CIO

Notes to the Financial Statements for the Year Ended 30 April 2022 (continued)

The transfer from the Children's DVA Therapeutic Service fund to the General fund represents the net book value of fixed assets, the use of which is not subject to any restriction.

The transfer from the General fund to the Letting the Future In (HFC), CHISVA (Notts Police), SSBC and Letting the Future In (CIN) funds is to cover the deficit on these activities.

The transfers from the Open Mic' Project (People's Health), Step Up (Boots) and Gardening project (Browne Jacobson) funds to the General fund relates to activities which have ceased, and the release of any restrictions on the use of these funds.

The specific purposes for which the funds are to be applied are as follows:

- The 'Open Mic' project is funded by the People's Health Trust and offers a group space for young people to meet to play musical instruments, sing and write songs alongside musicians and therapists. They will also produce and record their material as a group.
- The National Lottery funds Imara's Early intervention service, offering therapeutic assessment and intervention and ongoing support for children, young people and vulnerable adults.
- The CHISVA funding provides emotional, practical and advocacy support for children, young people and families through the Criminal Justice Process. Referrals to the service are for victims/survivors under the age of 18 who have disclosed sexual abuse or assault in the Nottingham City and County Area.
- Help For Children funding is for the development of an evidence based therapeutic model 'Letting the Future In' in partnership with NSPCC.
- The NHS SARC funding provides ten therapy sessions for each child referred to our service. These therapy sessions provide early intervention strategies to reduce acute stress symptoms, psycho-education to help children and young people to make sense of what has happened and therapy interventions to promote emotional and physical wellbeing.
- Gardening project (Browne Jacobson) - to support families and children to grow together through small family group workshops.
- Step up (Boots) - funding for a volunteer co-ordinator to support the promotion of volunteering at Imara and to recruit and build our volunteer base.
- Letting the Future In (CIN, J.N. Derbyshire) - funding for therapeutic team to provide an evidence based model of therapy for children and young people.
- Sleep and Anxiety Practitioner (CIN) - funding to deliver support to children with sleep and anxiety difficulties.
- Mentoring project (Youth Fund) - start-up and delivery of Mentoring project.
- MOJ Covid - additional funding for the service in response to Covid-19, providing resources for premises to reduce Covid risks and providing funding for salaries-CHISVA and Therapy.
- Scale Up (SSE) - matched funding re trading income over a 12 month period whilst CEO attending Scale up Programme, designed to build sustainability in organisation.
- Catalyst - training and equipment to build our digital capacity.
- SSBC - provision of music groups for small children and parents, delivered by Rainbow Stripes.
- the7stars Foundation - grants for disadvantaged individuals and a Covid grant for additional resources for children at Imara.
- Children's DVA Therapeutic Service - provision of therapeutic services in Nottingham City to children and young people affected by domestic abuse and building knowledge of the links between child sexual abuse and domestic abuse.
- Co-production project (Garfield Weston, Awards for All) - facilitating our participation group of young people who are experts by experience to grow and develop the group, building skills and expertise.
- Mentoring for the Future (Thomas Farr) - support to our volunteer mentoring partnerships, empowering young mentees to move forward and achieve their potential.

Imara CIO

Notes to the Financial Statements for the Year Ended 30 April 2022 (continued)

These are the figures for the previous accounting period and are included for comparative purposes

	Balance at 1 May 2020 £	Incoming resources £	Resources expended £	Transfers £	Balance at 30 April 2021 £
Unrestricted funds					
<i>General</i>					
General	71,402	47,899	(22,963)	(1,556)	94,782
Restricted					
Open Mic' Project (People's Health)	4,701	1,575	(376)	-	5,900
Imara Early Intervention (National Lottery)	63,783	99,318	(56,944)	-	106,157
CHISVA (Notts Police)	-	185,749	(186,015)	266	-
Letting the Future In (HFC)	10,503	13,125	(17,705)	-	5,923
SARC NHS	5,490	194,099	(167,634)	-	31,955
Step Up (Boots)	1,907	-	(1,518)	-	389
Gardening project (Browne Jacobson)	1,481	-	-	-	1,481
MOJ Covid grant	(45)	36,540	(35,948)	-	547
Scale Up (SSE)	(329)	7,000	(1,539)	-	5,132
Catalyst	-	8,286	(9,576)	1,290	-
Wheatcroft	3,674	-	(3,674)	-	-
Covid (HFC)	-	16,436	(16,436)	-	-
Covid response (National Lottery)	-	28,557	(28,557)	-	-
Mentoring project (Youth Fund)	12,659	-	(11,403)	-	1,256
SSBC	-	5,996	(4,973)	-	1,023
Letting the Future In (CIN)	446	68,684	(44,355)	-	24,775
Sleep and Anxiety Practitioner (CIN)	8,966	3,032	(9,777)	-	2,221
the7stars Foundation	-	1,000	(708)	-	292
Total restricted funds	<u>113,236</u>	<u>669,397</u>	<u>(597,138)</u>	<u>1,556</u>	<u>187,051</u>
Total funds	<u><u>184,638</u></u>	<u><u>717,296</u></u>	<u><u>(620,101)</u></u>	<u><u>-</u></u>	<u><u>281,833</u></u>

IMARA CIO

England & Wales - Charity number 1170331

Accounts

Charity registration number: 1170331

Imara CIO

Annual Report and Financial Statements
for the Year Ended 30 April 2021

Imara CIO

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Imara CIO

Reference and Administrative Details

Trustees	Bea Giaquinto, Co-Chair
	Maryam Khorassani, Co-Chair
	Jennifer Everitt, Treasurer
	Charlotte Caulton-Scott
	Biswanath Parida
	Mark Ball
	Hannah Yates
Senior Management Team	Cath Wakeman, Chief Executive Officer
Charity Registration Number	1170331
Principal Office	202 Mansfield Road Nottingham NG1 3HX
Independent Examiner	John O'Brien, employee of Community Accounting Plus Units 1 & 2 North West 41 Talbot Street Nottingham NG1 5GL

Imara CIO

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 30 April 2021.

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	Bea Giaquinto, Co-Chair
	Maryam Khorassani, Co-Chair (appointed 13 January 2021)
	Jennifer Everitt, Treasurer (appointed 4 January 2021)
	Charlotte Caulton-Scott
	Biswanath Parida
	Mark Ball (appointed 13 January 2021)
	Hannah Yates (appointed 7 June 2021)
	Helena Czapska (resigned 11 November 2021)
	Chennour Wright (resigned 12 February 2021)
	Lauren-Jayne Bowyer (resigned 3 September 2020)
	Tim Dwyer (resigned 9 December 2020)
	Christine Milburn (resigned 9 December 2020)
	Barry Davidson (resigned 15 May 2020)

Structure, governance and management

Nature of governing document

The charity is operated under the rules of its CIO Foundation constitution, registered on 23rd November 2016.

Recruitment and appointment of trustees

At recruitment applicants are required to complete a Skills Audit, in order to provide an overview of relevant skills and any gaps on the Board.

When a gap is identified on the board, or a trustee informs us of their intention to step down then we seek to recruit.

Advertisements placed on Reach volunteering; Do It.Org and Nottingham Community Voluntary Service, linked to Imara website and social media e.g. LinkedIn. We also make use of Getting on Board for resources and guidance.

Applicants complete a Skills Audit, CV and a letter stating their reason for applying.

Applicants are short-listed and invited to attend a Board meeting to meet the CEO and Trustees to explain their interest in the role.

Successful applicants complete necessary checks i.e. DBS, references, sign up to the Imara code of conduct and the Charity Commission Trustee Eligibility Declaration and are then appointed to the Board.

Imara CIO

Trustees' Report

Objectives and activities

Objects and aims

To advance the education of the public and relevant professions with regard to child abuse (including the emotional and psychological consequences resulting from any form of abuse or neglect in childhood) and to provide relief and support to survivors of abuse in particular to children, teenagers and their families.

To promote and protect the physical and mental health of young people, who exhibit sexually harmful behaviour.

Objectives, strategies and activities

Imara forms part of the referral pathway for children and young people who have disclosed child sexual abuse and have accessed East Midlands Children and Young People's Sexual Assault Service. A referral to Imara from EMCYPSAS leads to:

Therapeutic assessment of children and young people who are victims and survivors of child sexual abuse and of their safe family members. Timely access to pre-trial therapy based on CPS guidelines.

Therapeutic interventions, including psycho-education; teaching early intervention strategies; trauma processing and creative arts therapy sessions; Support to improve disrupted sleep and reduce anxiety symptoms. Provision of evidence based therapeutic programme: Letting the Future In.

Support from Children and Young People's Independent Sexual Violence Advisors (CHISVA) to provide legal and advocacy support throughout the Criminal Justice Process. Provision of support with housing, education, employment, finances and benefits, health, to support family members to recover and to engage with other voluntary and statutory organisations. Ongoing contact through the police investigation and the judicial process, including support through any trial.

Education and training to the safeguarding network around the child and young person; promoting health and wellbeing of children, young people and families, to empower them through their recovery.

Referral on to appropriate support agencies if required, including any safeguarding concerns.

Additional ongoing support provided through our:

Mentoring scheme, matching young people aged 13-24 with volunteer mentors;

Our participation group for young people with lived experience to meet weekly and to help Imara to develop and design services for children and young people, e.g. social media takeover; recruitment and selection; inclusive language on website and leaflets;

Provision of 12 week recovery groups for young people aged over 18 years.

Imara CIO

Trustees' Report

Public benefit

Promoting recovery, supporting families to move forward and to rebuild relationships with their family members, local community and support networks.

Educating and empowering children, young people and families to rebuild family life and to support their engagement with education and employment.

Increase awareness and understanding of the dynamics of child sexual abuse and its impact on victims and survivors to the wider public, to enable them to better support children and young people, responding appropriately to disclosures and enabling safeguarding.

Involvement with local communities, universities and colleges to provide placements for trainee creative arts therapists; volunteering within the mentoring scheme; training and education for wider community.

Imara CIO works in partnership with all agencies involved in safeguarding children, young people and vulnerable adults to ensure everyone has comprehensive, relevant and up to date information to reduce the risks faced by children and young people.

Support with education, housing, employment, health and financial concerns for some of the most disadvantaged families in Nottingham and Nottinghamshire, at a point of crisis in their lives.

Partnership working with Police to support them to focus on their investigation and to enable children and young people to engage with the Criminal Justice Process and provide the best evidence if the case goes to trial.

Partnership working with regional sexual violence services including the Crown Prosecution Service and other local third sector forums.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Achievements and performance

Imara continued to provide a specialist service to children and young people following a disclosure or discovery of child sexual abuse. Over the year we have received 102 referrals into our therapy service through the sub-contract to the tender for the East Midlands Children and Young Persons Sexual Assault Service. They are entitled to then receive 10 therapy sessions and wider support to safe family members. A percentage of these accepted further therapeutic support, some for the NSPCC evidence based model, Letting the Future In, that Imara has been accredited to provide as one of the national early adopters.

229 children and young people have been referred into the CHISVA service over the year and our three CHISVA's continue to develop their skills and experience, completing additional specialist training. Imara is independently accredited by Lime Culture as meeting the Quality Standards for Independent Sexual Violence Adviser Services.

Over this period we have worked directly with 616 individuals, 469 of these individuals were children & young people.

More than 375 different families engaged with support from Imara.

The board of trustees has recruited new trustees, including a new Chair and Treasurer and other trustees have moved on; our staff team has grown; we have worked with volunteers, interns and pro-bono volunteers, to offer value added services to our clients.

Our services have expanded to allow us to remain responsive to the restrictions imposed due to Covid-19 and we continue to work in a hybrid way, using our Imara premises and other venues in the County, as well as working from home when required.

Our sleep and anxiety practitioner continues to deliver a separate project supporting children, young people and family members to help them to deal with these particularly challenging issues arising from their traumatic experiences.

We work closely with professionals and have supported children and families with safeguarding concerns, including a significant number re self harm and suicidal ideation; through the Criminal Justice Process and with a host of issues relating to housing, employment, compensation, education, benefits and debt.

Imara CIO

Trustees' Report

We are most proud of the achievements of children and young people who, in spite of everything they are dealing with, walk through the doors of Imara, engage with us, share their thoughts and feelings through words, pictures, behaviours, play, dance and music, remain engaged with the police investigation, including for some children being required to attend court and give evidence at a criminal trial.

We are an energetic, vibrant team of committed, creative and experienced practitioners who innovate in order to stay relevant, purposeful and sustainable in difficult times. This has been evidenced in our response to Covid-19. The team show resourcefulness and resilience in continuing to adapt to changing Covid-19 restrictions, including developing skills and experience to better meet the needs of children and young people who are often experiencing higher levels of distress as a result of the losses they have faced because of the pandemic.

Clients and individuals with lived experience get involved in various transformative ways: employees; trustees; volunteers; recruitment and selection process; research participants; fundraising; planning and delivering training.

The mentoring scheme has now recruited twice and we have over 30 mentors working with young people. As restrictions lifted, they have been able to meet young people face to face.

The team are challenged to remain relevant and focused on our client group. We have excellent, established links with our partners in the statutory and voluntary sector and are well respected as specialists in our field.

Training: Employees and practitioners have accessed a wide range of training, both in-service training, external training and CPD training e.g. creative arts supervision diploma; Scale Up leadership programme; dyadic art therapy course; online safeguarding.

Financial review

Total income: £717,296 (2020: £423,627)

Total expenditure: £620,101 (2020: £392,485)

Net operating income: £97,195 (2020: £31,142)

Imara CIO reported a surplus of £97,195 (2020: £31,142) for the reporting period with closing reserves of £281,833 (2020: £184,638).

Policy on reserves

We aim to hold reserves to cover three months operating costs. Reviewing of the policy is part of the Trustees' governance strategy on an annual basis.

Major risks and management of those risks

Funding

Short term funding grants of one year that require us to constantly re-apply and to seek new sources of funding.

We have continued to apply for various grant funding and this has enabled us to provide additional services for our clients. We continue to be enormously grateful to our major donor for his invaluable contribution to our unrestricted funding to support salary costs; additional training for staff and to purchase art materials and other resources for our clients.

We have developed our fundraising strategy for the year and in spite of the pandemic we have continued to bring in regular small donations and fundraising with the help of our amazing supporters.

We continue to be active on social media and have grown our followers and supporter base. Imara has active Facebook, Instagram, Twitter and LinkedIn pages. This supports our fundraising and is used to promote self care and campaigning events. Our website has been reviewed and has undergone a revamp, we are mindful of improving accessibility of the service to all children and young people, particularly those who are hard to reach.

Imara CIO

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity 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 judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees of the charity on and signed on its behalf by:

.....
Bea Giaquinto
Trustee

Imara CIO

Independent Examiner's Report to the trustees of Imara CIO

Independent examiner's report to the trustees of Imara CIO

I report to the trustees on my examination of the accounts of Imara CIO (the Charity) for the year ended 30 April 2021.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member and Fellow of the Association of Charity Independent Examiners, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

.....
John O'Brien MSc, FCCA, FCIE, employee of Community Accounting Plus
Fellow of the Association of Charity Independent Examiners

Units 1 & 2
North West
41 Talbot Street
Nottingham
NG1 5GL

Date:.....

Imara CIO

Statement of Financial Activities for the Year Ended 30 April 2021

	Note	Unrestricted £	Restricted £	Total 2021 £	Total 2020 £
Income and Endowments from:					
Donations and legacies	2	37,651	-	37,651	40,113
Charitable activities	3	8,690	669,397	678,087	376,814
Other trading activities	5	1,558	-	1,558	6,700
Total Income		<u>47,899</u>	<u>669,397</u>	<u>717,296</u>	<u>423,627</u>
Expenditure on:					
Charitable activities	6	<u>(22,963)</u>	<u>(597,138)</u>	<u>(620,101)</u>	<u>(392,485)</u>
Total Expenditure		<u>(22,963)</u>	<u>(597,138)</u>	<u>(620,101)</u>	<u>(392,485)</u>
Net income		24,936	72,259	97,195	31,142
Gross transfers between funds		<u>(1,556)</u>	<u>1,556</u>	-	-
Net movement in funds		23,380	73,815	97,195	31,142
Reconciliation of funds					
Total funds brought forward		<u>71,402</u>	<u>113,236</u>	<u>184,638</u>	<u>153,496</u>
Total funds carried forward	19	<u>94,782</u>	<u>187,051</u>	<u>281,833</u>	<u>184,638</u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for the period is shown in note 19.

	Note	Unrestricted £	Restricted £	Total 2020 £
Income and Endowments from:				
Donations and legacies	2	40,113	-	40,113
Charitable activities	3	14,494	362,320	376,814
Other trading activities	5	6,700	-	6,700
Total Income		<u>61,307</u>	<u>362,320</u>	<u>423,627</u>
Expenditure on:				
Charitable activities	6	<u>(27,710)</u>	<u>(364,775)</u>	<u>(392,485)</u>
Total Expenditure		<u>(27,710)</u>	<u>(364,775)</u>	<u>(392,485)</u>
Net income/(expenditure)		33,597	(2,455)	31,142
Gross transfers between funds		<u>(5,856)</u>	<u>5,856</u>	-
Net movement in funds		27,741	3,401	31,142
Reconciliation of funds				
Total funds brought forward		<u>43,661</u>	<u>109,835</u>	<u>153,496</u>
Total funds carried forward	19	<u>71,402</u>	<u>113,236</u>	<u>184,638</u>

The notes on pages 11 to 21 form an integral part of these financial statements.

Imara CIO

(Registration number: 1170331) Balance Sheet as at 30 April 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	12	2,250	3,000
Current assets			
Debtors	13	42,984	62,462
Cash at bank and in hand	14	<u>247,028</u>	<u>127,192</u>
		290,012	189,654
Creditors: Amounts falling due within one year	15	<u>(10,429)</u>	<u>(8,016)</u>
Net current assets		<u>279,583</u>	<u>181,638</u>
Net assets		<u>281,833</u>	<u>184,638</u>
Funds of the charity:			
Restricted income funds			
Restricted funds	19	187,051	113,236
Unrestricted income funds			
Unrestricted funds		<u>94,782</u>	<u>71,402</u>
Total funds	19	<u>281,833</u>	<u>184,638</u>

The financial statements on pages 8 to 21 were approved by the trustees, and authorised for issue on and signed on their behalf by:

.....
Jennifer Everitt
Trustee

Imara CIO

Cash Flow Statement for the Year Ended 30 April 2021

	Note	2021 £	2020 £
Cash flows from operating activities			
Net cash income		97,195	31,142
Adjustments to cash flows from non-cash items			
Depreciation		750	750
		97,945	31,892
Working capital adjustments			
Decrease in debtors	13	19,478	17,855
Increase in creditors	15	2,413	1,684
Net cash flows from operating activities		119,836	51,431
Cash flows from investing activities			
Purchase of tangible fixed assets	12	-	(3,750)
Net increase in cash and cash equivalents		119,836	47,681
Cash and cash equivalents at 1 May		127,192	79,511
Cash and cash equivalents at 30 April		247,028	127,192
Reconciliation of net cash flow to movement in net funds			
Increase in cash		119,836	47,681
Net funds at 1 May 2020		127,192	79,511
Net funds at 30 April 2021		247,028	127,192

All of the cash flows are derived from continuing operations during the above two periods.

Imara CIO

Notes to the Financial Statements for the Year Ended 30 April 2021

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Imara CIO 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 notes.

Going concern

The financial statements have been prepared on a going concern basis.

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees make this assessment in respect of a period of one year from the date of approval of the financial statements.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregates similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Imara CIO

Notes to the Financial Statements for the Year Ended 30 April 2021

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £500.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Vehicles	20% straight line

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Imara CIO

Notes to the Financial Statements for the Year Ended 30 April 2021

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the charity. Pension costs charges in the Statement of Financial Activities represent the contributions payable by the charity during the year.

2 Income from donations and legacies

	Unrestricted funds General £	Total 2021 £	Total 2020 £
Donations and legacies;			
Donations from companies, trusts and similar proceeds	31,631	31,631	15,113
Donations from individuals	-	-	25,000
Grants, including capital grants;			
Government grants	6,020	6,020	-
	37,651	37,651	40,113

3 Income from charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2021 £	Total 2020 £
Sales & fees	8,690	-	8,690	14,494
Grants	-	669,397	669,397	362,320
	8,690	669,397	678,087	376,814

Imara CIO

Notes to the Financial Statements for the Year Ended 30 April 2021

4 Grants and donations

	Unrestricted funds £	Restricted funds £	Total funds £
HMRC JRS	6,020	-	6,020
BBC Children in Need	-	71,716	71,716
National Lottery Community Fund	-	127,875	127,875
Bromley Trust	15,000	-	15,000
Masonic Charitable Trust	5,000	-	5,000
Local Giving	10,149	-	10,149
Help for Children	-	29,561	29,561
Nottinghamshire Police and Crime Commissioner	-	222,289	222,289
Nottingham University Hospital	-	194,099	194,099
School for Social Entrepreneurs	-	7,000	7,000
People's Health Trust	-	1,575	1,575
Sundry donations	482	-	482
CAST	-	8,286	8,286
Nottingham Trent University	1,000	-	1,000
Small Steps Big Changes	-	5,996	5,996
the7stars Foundation	-	1,000	1,000
	<u>37,651</u>	<u>669,397</u>	<u>707,048</u>

5 Income from other trading activities

	Unrestricted General £	Total 2021 £	Total 2020 £
Fundraising & events	1,558	1,558	6,700
	<u>1,558</u>	<u>1,558</u>	<u>6,700</u>

Imara CIO

Notes to the Financial Statements for the Year Ended 30 April 2021

6 Expenditure on charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2021 £	Total 2020 £
Communication	1,262	6,177	7,439	4,866
Consultancy & advice	-	1,770	1,770	3,780
External training	456	26,126	26,582	469
Freelance	840	8,581	9,421	15,853
Fundraising expenses	178	-	178	1,863
Hospitality	-	(224)	(224)	1,431
Insurance	361	2,034	2,395	1,322
Legal & professional	2,027	21,901	23,928	3,989
Recruitment & DBS	19	427	446	123
Rent, room hire & utilities	3,061	33,355	36,416	34,782
Repair & maintenance	1,035	3,609	4,644	5,204
Supplies & stationery	1,171	4,990	6,161	6,836
Wages, NI & pension	5,422	462,959	468,381	289,235
Travel & subsistence	15	1,556	1,571	7,787
Commission expenses	12	8	20	60
External supervisor	1,828	6,588	8,416	6,477
IT & equipment	854	5,372	6,226	1,619
Payroll fees	-	510	510	1,067
Publications & subscriptions	3,158	1,992	5,150	2,048
Staff training	250	1,355	1,605	2,822
Volunteer expenses	-	36	36	102
Depreciation	750	-	750	750
Client activities & resources	-	6,016	6,016	-
Bank & PayPal charges	3	829	832	-
Postage	7	296	303	-
Building, furniture & fixtures	254	875	1,129	-
	<u>22,963</u>	<u>597,138</u>	<u>620,101</u>	<u>392,485</u>

7 Net incoming/outgoing resources

Net incoming resources for the year include:

	2021 £	2020 £
Depreciation of fixed assets	<u>750</u>	<u>750</u>

Imara CIO

Notes to the Financial Statements for the Year Ended 30 April 2021

8 Staff costs

The aggregate payroll costs were as follows:

	2021 £	2020 £
Staff costs during the year were:		
Wages and salaries	431,967	260,865
Social security costs	25,181	20,712
Pension costs	11,233	7,658
	<u>468,381</u>	<u>289,235</u>

The monthly average number of persons (including senior management team) employed by the charity during the year was as follows:

	2021 No	2020 No
Average number of employees	<u>21</u>	<u>15</u>

21 (2020 - 11) of the above employees participated in the Defined Contribution Pension Schemes.

Contributions to the employee pension schemes for the year totalled £11,233 (2020 - £7,658).

No employee received emoluments of more than £60,000 during the year

The total employee benefits of the key management personnel of the charity were £49,904 (2020 - £47,912).

9 Taxation

The charity is a registered charity and is therefore exempt from taxation.

10 Independent examiner's fees

During the period, the fees payable (excluding VAT) to the charity's independent examiner Community Accounting Plus are analysed as follows:

	2021 £	2020 £
Independent examination	825	825
Other financial services	1,557	1,887
	<u>2,382</u>	<u>2,712</u>

11 Related party transactions

There were no related party transactions in the year.

Imara CIO

Notes to the Financial Statements for the Year Ended 30 April 2021

12 Tangible fixed assets

	Vehicles £	Total £
Cost		
At 1 May 2020	3,750	3,750
At 30 April 2021	3,750	3,750
Depreciation		
At 1 May 2020	750	750
Charge for the year	750	750
At 30 April 2021	1,500	1,500
Net book value		
At 30 April 2021	2,250	2,250
At 30 April 2020	3,000	3,000

13 Debtors

	2021 £	2020 £
Prepayments	17,758	9,979
Other debtors	25,226	52,483
	42,984	62,462

14 Cash and cash equivalents

	2021 £	2020 £
Cash on hand	-	50
Cash at bank	247,028	127,142
	247,028	127,192

15 Creditors: amounts falling due within one year

	2021 £	2020 £
Trade creditors	7,603	385
Other taxation and social security	-	5,267
Other creditors	2,826	2,364
	10,429	8,016

Imara CIO

Notes to the Financial Statements for the Year Ended 30 April 2021

16 Obligations under leases and hire purchase contracts

Operating lease commitments

Total future minimum lease payments under non-cancellable operating leases are as follows:

	2021 £	2020 £
Land and buildings		
Within one year	27,500	27,500
Between one and five years	36,667	64,167
	<u>64,167</u>	<u>91,667</u>

17 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

18 Analysis of net assets between funds

	Unrestricted		2021 Total funds
	General £	Restricted £	£
Tangible fixed assets	2,250	-	2,250
Current assets	95,517	194,495	290,012
Current liabilities	(2,985)	(7,444)	(10,429)
Total net assets	<u>94,782</u>	<u>187,051</u>	<u>281,833</u>

	Unrestricted		2020 Total funds
	General £	Restricted £	£
Tangible fixed assets	3,000	-	3,000
Current assets	71,511	118,143	189,654
Current liabilities	(3,109)	(4,907)	(8,016)
Total net assets	<u>71,402</u>	<u>113,236</u>	<u>184,638</u>

Imara CIO

Notes to the Financial Statements for the Year Ended 30 April 2021

19 Funds

	Balance at 1 May 2020 £	Incoming resources £	Resources expended £	Transfers £	Balance at 30 April 2021 £
Unrestricted funds					
<i>General</i>					
General	71,402	47,899	(22,963)	(1,556)	94,782
Restricted funds					
Open Mic' Project (People's Health)	4,701	1,575	(376)	-	5,900
Imara Early Intervention (National Lottery)	63,783	99,318	(56,944)	-	106,157
CHISVA (Notts Police)	-	185,749	(186,015)	266	-
Letting the Future In (HFC)	10,503	13,125	(17,705)	-	5,923
SARC NHS	5,490	194,099	(167,634)	-	31,955
Step Up (Boots)	1,907	-	(1,518)	-	389
Gardening project (Browne Jacobson)	1,481	-	-	-	1,481
MOJ Covid grant	(45)	36,540	(35,948)	-	547
Scale Up (SSE)	(329)	7,000	(1,539)	-	5,132
Wheatcroft	3,674	-	(3,674)	-	-
Mentoring project (Youth Fund)	12,659	-	(11,403)	-	1,256
Letting the Future In (CIN)	446	68,684	(44,355)	-	24,775
Sleep and Anxiety Practitioner (CIN)	8,966	3,032	(9,777)	-	2,221
Catalyst	-	8,286	(9,576)	1,290	-
Covid (HFC)	-	16,436	(16,436)	-	-
Covid response (National Lottery)	-	28,557	(28,557)	-	-
SSBC	-	5,996	(4,973)	-	1,023
the7stars Foundation	-	1,000	(708)	-	292
Total restricted funds	<u>113,236</u>	<u>669,397</u>	<u>(597,138)</u>	<u>1,556</u>	<u>187,051</u>
Total funds	<u><u>184,638</u></u>	<u><u>717,296</u></u>	<u><u>(620,101)</u></u>	<u><u>-</u></u>	<u><u>281,833</u></u>

The transfers from the General fund to the Catalyst and CHISVA funds is to cover the deficit on these activities.

Imara CIO

Notes to the Financial Statements for the Year Ended 30 April 2021

The specific purposes for which the funds are to be applied are as follows:

- The 'Open Mic' project is funded by the People's Health Trust and offers a group space for young people to meet to play musical instruments, sing and write songs alongside musicians and therapists. They will also produce and record their material as a group.
- The National Lottery funds Imara's Early intervention service, offering therapeutic assessment and intervention and ongoing support for children, young people and vulnerable adults.
- The CHISVA funding provides emotional, practical and advocacy support for children, young people and families through the Criminal Justice Process. Referrals to the service are for victims/survivors under the age of 18 who have disclosed sexual abuse or assault in the Nottingham City and County Area.
- Help For Children funding is for the development of an evidence based therapeutic model 'Letting the Future In' in partnership with NSPCC.
- The NHS SARC funding provides ten therapy sessions for each child referred to our service. These therapy sessions provide early intervention strategies to reduce acute stress symptoms, psycho-education to help children and young people to make sense of what has happened and therapy interventions to promote emotional and physical wellbeing.
- Gardening project (Browne Jacobson) - to support families and children to grow together through small family group workshops.
- Step up (Boots) - funding for a volunteer co-ordinator to support the promotion of volunteering at Imara and to recruit and build our volunteer base.
- Letting the Future In (CIN) - funding for therapeutic team to provide an evidence based model of therapy for children and young people.
- Sleep and Anxiety Practitioner (CIN) - funding to deliver support to children with sleep and anxiety difficulties.
- Wheatcroft - support and advocacy to families affected by child sexual abuse.
- Mentoring project (Youth Fund) - start-up and delivery of Mentoring project.
- MOJ Covid - additional funding for the service in response to Covid-19, providing resources for premises to reduce Covid risks and providing funding for salaries-CHISVA and Therapy.
- Scale Up (SSE) - matched funding re trading income over a 12 month period whilst CEO attending Scale up Programme, designed to build sustainability in organisation.
- Catalyst - training and equipment to build our digital capacity.
- Covid (HFC) - 6 month funding in addition to earlier grant in response to Covid-19, supporting therapeutic provision with LTFI.
- SSBC - provision of music groups for small children and parents, delivered by Rainbow Stripes.
- the7stars Foundation - grants for disadvantaged individuals and a Covid grant for additional resources for children at Imara.

Imara CIO

Notes to the Financial Statements for the Year Ended 30 April 2021

These are the figures for the previous accounting period and are included for comparative purposes

	Balance at 1 May 2019 £	Incoming resources £	Resources expended £	Transfers £	Balance at 30 April 2020 £
Unrestricted funds					
<i>General</i>					
General	43,661	61,307	(27,710)	(5,856)	71,402
Restricted					
Open Mic' Project (People's Health)	5,777	11,029	(12,105)	-	4,701
Imara Early Intervention (National Lottery)	56,700	96,709	(89,626)	-	63,783
CHISVA (Notts Police)	16,137	108,525	(133,200)	8,538	-
Letting the Future In (HFC)	6,118	36,000	(31,615)	-	10,503
SARC NHS	-	35,400	(29,910)	-	5,490
Step Up (Boots)	9,724	-	(7,817)	-	1,907
Gardening project (Browne Jacobson)	1,989	-	(508)	-	1,481
Refurbishment (Pebble Trust)	500	-	(500)	-	-
Kelly Foundation	-	5,000	(5,000)	-	-
MOJ Covid grant	-	-	(45)	-	(45)
Scale Up (SSE)	-	-	(329)	-	(329)
Wheatcroft	-	5,374	(1,700)	-	3,674
Workplace travel	-	8,354	(5,672)	(2,682)	-
Mentoring project (Youth Fund)	-	12,659	-	-	12,659
Letting the Future In (CIN)	-	33,470	(33,024)	-	446
Sleep and Anxiety Practitioner (CIN)	-	9,800	(834)	-	8,966
Total restricted funds	<u>96,945</u>	<u>362,320</u>	<u>(351,885)</u>	<u>5,856</u>	<u>113,236</u>
Total funds	<u><u>140,606</u></u>	<u><u>423,627</u></u>	<u><u>(379,595)</u></u>	<u><u>-</u></u>	<u><u>184,638</u></u>