

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.

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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.

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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:

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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

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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><u>200,643</u></u>	<u><u>159,849</u></u>	<u><u>360,492</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.

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

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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

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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.

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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>

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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>

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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.