

Charity Registration Number: 1170331

IMARA CIO

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

IMARA CIO

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IMARA CIO

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 Nottingham/shire 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.

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.

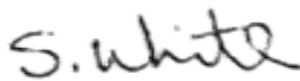
The law applicable to charities requires the trustees to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial 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

IMARA CIO

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

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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.

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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>

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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.

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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