

**Registered number: 05354482**

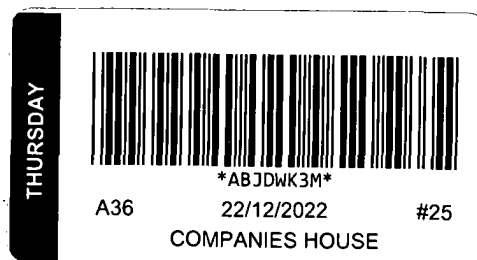
**Charity number: 1108388**

**Imago Community**

**(A Company Limited by Guarantee)**

**Trustees' Report and Financial Statements**

**For the Year Ended 31 March 2022**



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

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

**Reference and Administrative Details of the Charity, its Trustees and Advisers**  
**For the Year Ended 31 March 2022**

**Trustees** Mr P R Woodhouse, Chairman  
Mr E Weeks  
Mrs D Swanson  
Mr W Fearon (resigned 10 September 2021)  
Mrs L Ellis  
Mr J Cheesman  
Miss E Rogula  
Mr D Oguntoye  
Mr A Barrow

**Company registered number** 05354482

**Charity registered number** 1108388

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

**Company secretary** Mrs C Shaw

**Chief executive officer** Mrs C Shaw

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

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

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

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

**Trustees' Report**  
**For the Year Ended 31 March 2022**

The Trustees present their annual report together with the audited financial statements of Imago Community and Enterprise Solutions Kent (CIC) for the year 1 April 2021 to 31 March 2022.

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

**Objectives and activities**

**a. Policies and objectives**

The principal objective of the Company is to promote charitable purposes for the benefit of the community in the local government districts of Kent, East Sussex, Medway and London, and elsewhere. In particular, the advancement of education, the protection of health, and the relief of poverty, distress and sickness; and the promotion, organisation and facilitation of co operational and partnership working between third sector, statutory and other relevant bodies in the achievement of these purposes within the area of benefit.

Imago delivers a range of services to individuals, voluntary and community organisations, and private and public sector agencies.

Imago embraces a model of co production; working with clients, funders and partners to empower the most vulnerable and disadvantaged.

Imago adopts a professional approach; creating a culture of enablement that involves, innovates and achieves.

Imago aspires to a society where every individual is happy, healthy and fulfilled.

The Trustees consider how planned activities will contribute to the aims and objectives they have set and review their aims, objectives and activities each year. The review also looks at what the organisation has achieved and the outcomes of the work in the previous 12 months, and helps the Trustees ensure that the aims, objectives and activities remain based on the organisation's stated purpose.

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

**Achievements and performance**

**a. Key financial performance indicators**

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

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

**Imago Community**  
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**Trustees' Report (continued)**  
**For the Year Ended 31 March 2022**

**Achievements and performance (continued)**

**b. Review of activities**

The income for Imago Community for the year was £4,479,667 and expenditure was £4,445,378 resulting in a net operating surplus of £34,289. After crediting the gain on the revaluation of the investment of £7,856, the organisation made an overall surplus of £42,145.

At year end, £1,521,221 is held in unrestricted funds of which the Trustees have designated £1,002,911 as follows:

£ 857,911	- Building
£ 30,000	- Fundraising and PR costs
£ 50,000	- Development and pilot projects
£ 15,000	- Marketing
£ 50,000	- Building repairs
<b>£ 1,002,911</b>	

£518,310 represents the free general reserves of the company. A balance of £152,117 is held in restricted funds. Depreciation has not been charged on the land and buildings this financial year.

During this year, as the COVID-19 pandemic continued, we were granted rollovers for the Short Breaks service by Kent County Council as were the Young Carers services in Kent, Bexley, Havering and Southwark by their respective councils. We have increased our business with individual Primary Care Networks, providing Social Prescribers within surgeries to serve the local community.

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

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

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

**Short Breaks** offers a programme of activities to children and young people with disabilities, comprised of Saturday clubs and after-school Youth Cafes during term time, and day breaks on Saturdays and during the school holidays. The programme encourages participants to develop independence and confidence by enabling them to access mainstream activities alongside their peers; and offers much needed respite to families. This year, some extra sessions were delivered online during lockdown periods; activity packs were sent out so that the young people could join in and feel part of the sessions.

- 507 Short Break activities delivered face-to-face.
- "I just wanted to say thank you. F had a great time yesterday, said the group was so much fun, she has missed doing it so thank you for taking her and making my girl happy. She was chattering away about her day and how fun the group was... how skiing was hard but hilarious. It's nice to see her so happy." -  
**Parent of a Short Breaks participant**

**SAFE** is a programme working in Kent and Greenwich to raise awareness of mental health and suicide amongst young people, developing resilience, and reducing stigma around mental health. Participative awareness sessions are delivered in schools, and a peer support programme developed through the Safe Ambassador scheme. Safe has trained 110 Safe Ambassadors and 1038 secondary school pupils have attended Safe workshops.

In addition, Safe colleagues have piloted a programme of wellbeing and mental health workshops at Tenterden Primary School; 54 pupils received 9 safe sessions each.

**Trustees' Report (continued)**  
**For the Year Ended 31 March 2022**

**Achievements and performance (continued)**

The best thing about the service is...

- "Hearing other people's opinions" Gender Diversity workshop
- "Becoming more educated on the topic" Gender Diversity workshop
- "Phone numbers to call if you need help" Self-Harm Awareness workshop
- "Ways to cope with emotional overload and better understanding overall of why people might self-harm" Self-Harm Awareness workshop

**Over 20 years empowering Young Carers (YC's) to increase their wellbeing and minimise the negative impact of their caring role.**

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

Imago currently supports YC's in Kent, East Sussex and the London Boroughs of Southwark, Havering and Bexley. Imago also administers the free Kent Travel Saver Pass for YC's.

- 10,081 Young Carers supported
- 404 activities throughout the year with 2,899 attendees.
- "Since she started coming your workshops have been so good for M, she was so excited to come and see the animals! She was particularly taken by the skinny pig. Please keep inviting her to your workshops because she really loves them." - Parent of a Young Carer
- "I really liked this workshop because you really get to express yourself by decorating your positivity jars and I think you need a positivity jar once in your life. It was amazing!" "We got to do the 6 ways to wellbeing and it was fun as we got to learn about it" "I liked the positivity jars as mine is space themed and really cool"
- "I love young carers, it's the best!" – Young Carers

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

**Young Carers Festival at Bowles**

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

- 93% of Young People enjoyed all the activities.
- 90% of Young People said that they had tried something new.
- "M absolutely loved Bowles. She enjoyed herself so much and even said she is proud of herself for overcoming her fears. I physically couldn't get her to stop talking about it. Her words were 'it was the best day of my life so far'
- "You're a star" "I just wanted to say a HUGE THANK YOU. H had such a super time today at Bowles activity centre. He got so much out of it. Thank you for organising it and thank you to the staff who were with H. They were brilliant."
- "Hi, I just wanted to thank you so much for Isabella's opportunity to partake in the Bowles trip. Later week was a very difficult one with her Dads health, but she was able to thoroughly enjoy a day of not having to think about the sad stuff and just have fun. We are all truly grateful that she was lucky enough to be picked for such a well organised and exciting day. Thank you!!"

**Young Carers Parents about Festival.**

**Trustees' Report (continued)**  
**For the Year Ended 31 March 2022**

**Achievements and performance (continued)**

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

**CAMEO (Come and Meet Each Other)** is a facilitated group supporting people aged 50 or over, who live in Dartford, Gravesham and Swanley, and are experiencing social isolation or loneliness due to changing life circumstances. Activities are inclusive and informal, and consider healthy living, caring for the planet and self-care. Mostly we are delivering these meetings by Zoom due to the participants still preferring to remain at home.

- 2,431 contacts were made,
- *"It's made such a difference meeting with new people and trying out new activities, I was very lonely and feeling down previously. Thank you so much".*

**CAMEO participant**

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

**Across Dartford, Gravesham, Swanley and Swale:**

- 12,284 clients and carers supported
- 5,295 individuals received ongoing Navigation support
- In addition, 6,989 carers received ongoing support
- 94% strongly agreed that the Service supported them to meet their goals
- Over £11,000 claimed for backdated benefit payments for two clients
- *"I really wanted to thank you Robyn, for your support over the last few weeks. Since you became involved, I have felt very reassured that things are happening behind the scenes, rather than these deafening silences where we know nothing. You will make a huge difference for families."*

**Community Navigation Client**

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

- 87 days early discharge and 44 days avoided hospital admissions in DVH a saving of £66k
- *"My name is Maxine, I am a Senior Discharge Liaison Officer MFT, I would like to express my gratitude to the excellent professional service of IMAGO. This service has been so reliable to the discharge planning of patients who require community help it is an invaluable service to both the community and the hospital"*

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

- 4,920 new referrals
- 80% increase in client's financial stability following Navigator intervention
- 60% improvement in client's positivity

**Trustees' Report (continued)**  
**For the Year Ended 31 March 2022**

**Achievements and performance (continued)**

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

- 5,911 new referrals into the project across all PCN's
- Ongoing support to 4,563 clients
- 16,706 hours of support
- "Thank you so much for all your help. I couldn't have done it without you"
- "We are feeling a lot more hopeful about the future now"
- "Thank you for doing what you do. People don't understand how valuable your work is"
- "Thank you so much for your help it has made such a difference to me today. You've been a massive help - just having someone to open up to about what's happening has been so helpful"

**Social Prescribing Clients**

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

**Imago Volunteering** actively promotes volunteering across West Kent; attending public events, providing a signposting service for individuals and publishing a digital newsletter. In addition, we promote best practice advice to local volunteering-involving organisations and facilitate the West Kent Volunteer Coordinators' network. We also have our own team of volunteers working across our projects and in our Head Office. We currently have over 70 volunteers.

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

- 2,606 journeys completed by our volunteer drivers.
- "Lovely service, volunteer drivers always on time and friendly – thanks to all of them for helping me".
- "Thank you to everybody at D2D for the service you provided for my mother. It helps maintain her independence."

**Dial 2 Drive clients**

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

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

**Community Networks** enable voluntary and community organisations to share good practice, provide peer support and identify opportunities for collaboration. Imago facilitates several networks, bringing organisations together to identify common interests and goals, tackle shared concerns together, and keep abreast of new policy and legislative changes.

- Over 160 voluntary and community organisations are members of Imago's thematic networks.

**Imago Retail** operates a charity shop in Tunbridge Wells, raising funds to enhance the projects we deliver and to provide wider support across the community. The shop also provides supported volunteering placements enabling vulnerable adults and young people to develop their confidence and skills in a retail environment.

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



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

**Trustees' Report (continued)**  
**For the Year Ended 31 March 2022**

**Achievements and performance (continued)**

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

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

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

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

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

**Financial review**

**a. Going concern**

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

**b. Reserves policy**

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

The free General Reserves of the Organisation at the year end were £518,310 which is on target for this policy.

Before designated sums, the unrestricted reserves were £663,310 after allocation of the Building. We have used this opportunity to invest in the future of the organisation by designating further sums. The Development and Pilot Project designation will enable us to continue looking for ways to diversify our income streams and the designation for Fundraising and Public Relations will increase our profile and public and funders' awareness of our services. We have also designated a small amount for building repairs.

**c. Investment policy and performance**

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

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

**Trustees' Report (continued)**  
**For the Year Ended 31 March 2022**

**Structure, governance and management**

**a. Constitution**

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

**b. Methods of appointment or election of Trustees**

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

**c. Induction and training of Trustees**

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

**d. Pay policy for senior staff**

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

**e. Organisational structure and decision making**

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

**f. Risk management**

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

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

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

Towards the end of this financial year, we were coming out of a global pandemic which involved changing the way we work. Our financial resilience and our strategic planning ensured we could continue to deliver a service to clients, albeit in a different way. Most of our funders have extended their contracts for the next financial year which assists with our budgeting.

**Plans for future periods**

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

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

**Trustees' Report (continued)**  
**For the Year Ended 31 March 2022**

**Statement of Trustees' responsibilities**

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

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Group will continue in business.

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

**Disclosure of information to auditor**


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

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

**Auditor**

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

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



**Mr P R Woodhouse**  
Chairman

Date: 14 December 2022

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

**Independent Auditor's Report to the Members of Imago Community**

**Opinion**

We have audited the financial statements of Imago Community (the 'parent charitable company') and its subsidiaries (the 'group') for the year ended 31 March 2022 which comprise the Consolidated Statement of Financial Activities, the Consolidated Balance Sheet, the Charity Balance Sheet, the Consolidated Statement of Cash Flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the Group's and of the parent charitable company's affairs as at 31 March 2022 and of the Group's incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

**Basis for opinion**

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

**Conclusions relating to going concern**

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

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

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

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

**Other information**

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

We have nothing to report in this regard.

**Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Trustees' Report is inconsistent in any material respect with the financial statements; or
- the parent charitable company has not kept sufficient accounting records; or
- the parent charitable company financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

**Responsibilities of trustees**

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

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

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

**Auditor's responsibilities for the audit of the financial statements**

We have been appointed as auditor under section 151 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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

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

- Discussions with management and assessment of known or suspected instances of non-compliance with laws and regulations (including health and safety) and fraud; and
- Assessment of identified fraud risk factors; and
- Challenging assumptions and judgements made by management in its significant accounting estimates; and
- Performing analytical procedures to identify any unusual or unexpected relationships, including related party transactions, that may indicate risks of material misstatement due to fraud; and
- Confirmation of related parties with management, and review of transactions throughout the period to identify any previously undisclosed transactions with related parties outside the normal course of business; and
- Reading minutes of meetings of those charged with governance; and
- Review of significant and unusual transactions; and
- Identifying and testing journal entries, in particular any manual entries made at the year end for financial statement preparation.

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

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

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


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

- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the Group audit. We remain solely responsible for our audit opinion.

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

**Use of our report**

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



**Susan Robinson BA FCA MCMl FCIE DChA (Senior statutory auditor)**

for and on behalf of  
Kreston Reeves LLP

Chartered Accountants  
Statutory Auditor

Chatham Maritime

15 December 2022

Kreston Reeves LLP are eligible to act as auditors in terms of section 1212 of the Companies Act 2006.

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

**Consolidated Statement of financial activities (incorporating income and expenditure account)**  
**For the Year Ended 31 March 2022**

	Note	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
<b>Income from:</b>					
Donations and legacies	3	16,092	27,676	43,768	158,243
Charitable activities	4	71,354	4,133,543	4,204,897	3,779,161
Other trading activities	6	72,987	111,306	184,293	130,559
Investments	7	13,685	-	13,685	18,328
Other income	8	32,523	501	33,024	105,391
<b>Total income</b>		<b>206,641</b>	<b>4,273,026</b>	<b>4,479,667</b>	<b>4,191,682</b>
<b>Expenditure on:</b>					
Raising funds	9	259,968	6	259,974	145,208
Charitable activities	10	166,853	4,276,464	4,443,317	3,860,832
<b>Total expenditure</b>		<b>426,821</b>	<b>4,276,470</b>	<b>4,703,291</b>	<b>4,006,040</b>
<b>Net (expenditure)/income before net gains on investments</b>		<b>(220,180)</b>	<b>(3,444)</b>	<b>(223,624)</b>	<b>185,642</b>
Net gains on investments		7,856	-	7,856	20,276
<b>Net movement in funds</b>		<b>(212,324)</b>	<b>(3,444)</b>	<b>(215,768)</b>	<b>205,918</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		1,733,545	155,561	1,889,106	1,683,188
Net movement in funds		(212,324)	(3,444)	(215,768)	205,918
<b>Total funds carried forward</b>		<b>1,521,221</b>	<b>152,117</b>	<b>1,673,338</b>	<b>1,889,106</b>



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

**Consolidated Statement of financial activities (incorporating income and expenditure account)**  
**(continued)**  
**For the Year Ended 31 March 2022**

**Charity Statement of financial activities (incorporating income and expenditure account)**  
**For the year ended 31 March 2022**

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**Imago Community**  
**(A Company Limited by Guarantee)**  
**Registered number: 05354482**

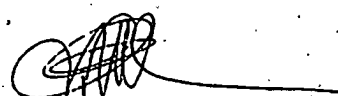
**Consolidated Balance Sheet**  
**As at 31 March 2022**

	<b>Note</b>	<b>2022 £</b>	<b>2021 £</b>
<b>Fixed assets</b>			
Tangible assets	13	857,911	864,431
Investments	14	115,658	107,802
		<u>973,569</u>	<u>972,233</u>
<b>Current assets</b>			
Debtors	15	50,225	158,376
Cash at bank and in hand		1,529,791	1,503,854
		<u>1,580,016</u>	<u>1,662,230</u>
Creditors: amounts falling due within one year	16	(764,658)	(620,724)
<b>Net current assets</b>		<u>815,358</u>	<u>1,041,506</u>
<b>Total assets less current liabilities</b>		<u>1,788,927</u>	<u>2,013,739</u>
Creditors: amounts falling due after more than one year	17	(115,589)	(124,633)
<b>Total net assets</b>		<u><u>1,673,338</u></u>	<u><u>1,889,106</u></u>
<b>Charity funds</b>			
Restricted funds	18	152,117	155,561
Unrestricted funds			
Designated funds	18	1,002,911	1,009,431
General funds	18	518,310	724,114
		<u>1,521,221</u>	<u>1,733,545</u>
<b>Total unrestricted funds</b>	18	<u>1,521,221</u>	<u>1,733,545</u>
<b>Total funds</b>		<u><u>1,673,338</u></u>	<u><u>1,889,106</u></u>

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

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

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



**Mr P R Woodhouse**

Chairman

Date: 14 December 2022

The notes on pages 19 to 38 form part of these financial statements.

**Imago Community**  
**(A Company Limited by Guarantee)**  
**Registered number: 05354482**

**Charity Balance Sheet**  
**As at 31 March 2022**

	Note	2022 £	2021 £
<b>Fixed assets</b>			
Tangible assets	13	857,911	864,431
Investments	14	115,658	107,802
		<u>973,569</u>	<u>972,233</u>
<b>Current assets</b>			
Debtors	15	50,225	158,376
Cash at bank and in hand		1,443,951	1,417,918
		<u>1,494,176</u>	<u>1,576,294</u>
Creditors: amounts falling due within one year	16	(881,106)	(994,989)
<b>Net current assets</b>		<u>613,070</u>	<u>581,305</u>
<b>Total assets less current liabilities</b>		<u>1,586,639</u>	<u>1,553,538</u>
Creditors: amounts falling due after more than one year	17	(115,589)	(124,633)
<b>Net assets excluding pension asset</b>		<u>1,471,050</u>	<u>1,428,905</u>
<b>Total net assets</b>		<u><u>1,471,050</u></u>	<u><u>1,428,905</u></u>
<b>Charity funds</b>			
Restricted funds	18	152,117	155,561
Unrestricted funds			
Designated funds	18	1,002,911	1,009,431
General funds	18	316,022	263,913
<b>Total unrestricted funds</b>	18	<u>1,318,933</u>	<u>1,273,344</u>
<b>Total funds</b>		<u><u>1,471,050</u></u>	<u><u>1,428,905</u></u>

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

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

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



**Mr P R Woodhouse**  
Chairman  
Date: 14 December 2022

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

**Consolidated Statement of Cash Flows**  
**For the Year Ended 31 March 2022**

	<b>Note</b>	<b>2022 £</b>	<b>2021 £</b>
<b>Cash flows from operating activities</b>			
Net cash used in operating activities	21	19,974	400,283
<b>Cash flows from investing activities</b>			
Dividends, interests and rents from investments		13,685	18,328
<b>Net cash provided by investing activities</b>		13,685	18,328
<b>Cash flows from financing activities</b>			
Repayments of borrowing		(7,722)	(7,508)
<b>Change in cash and cash equivalents in the year</b>		25,937	411,103
Cash and cash equivalents at the beginning of the year		1,503,854	1,092,751
<b>Cash and cash equivalents at the end of the year</b>	22	1,529,791	1,503,854

The notes on pages 19 to 38 form part of these financial statements

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

**Notes to the Financial Statements**  
**For the Year Ended 31 March 2022**

**1. General information**

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

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

**2. Accounting policies**

**2.1 Basis of preparation of financial statements**

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

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

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

**2.2 Going concern**

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

**Notes to the Financial Statements**  
**For the Year Ended 31 March 2022**

**2. Accounting policies (continued)**

**2.3 Income**

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

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

Where the donated good is a fixed asset, it is measured at fair value, unless it is impractical to measure this reliably, in which case the cost of the item to the donor should be used. The gain is recognised as income from donations and a corresponding amount is included in the appropriate fixed asset class and depreciated over the useful economic life in accordance with the Charity's accounting policies.

On receipt, donated professional services and facilities are recognised on the basis of the value of the gift to the Charity which is the amount it would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

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

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

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

**2.4 Expenditure**

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

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

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

**2.5 Interest receivable**

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

**Notes to the Financial Statements**  
**For the Year Ended 31 March 2022**

**2. Accounting policies (continued)**

**2.6 Tangible fixed assets and depreciation**

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

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

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

Depreciation is provided on the following bases:

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

**2.7 Investments**

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

**2.8 Debtors**

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

**2.9 Stock**

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

**2.10 Cash at bank and in hand**

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

**Notes to the Financial Statements**  
**For the Year Ended 31 March 2022**

**2. Accounting policies (continued)**

**2.11 Liabilities and provisions**

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

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

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

**2.12 Financial instruments**

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

**2.13 Operating leases**

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

**2.14 Pensions**

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

**2.15 Fund accounting**

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

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

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

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



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

**Notes to the Financial Statements**  
**For the Year Ended 31 March 2022**

**3. Income from donations and legacies**

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Donations	16,092	27,676	43,768

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Donations	129,483	28,760	158,243

**4. Income from charitable activities**

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Grants receivable	16,842	4,127,813	4,144,655
Non-contracted activities - Project income	-	5,730	5,730
Training course fees	27,090	-	27,090
Volunteers' driving income	27,422	-	27,422
	71,354	4,133,543	4,204,897

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Grants receivable	35,688	3,712,952	3,748,640
Non-contracted activities - Project income	-	3,682	3,682
Training course fees	16,100	-	16,100
Volunteers' driving income	10,739	-	10,739
	62,527	3,716,634	3,779,161

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

**Notes to the Financial Statements**  
**For the Year Ended 31 March 2022**

**5. Grants receivable**

	2022 £	2021 £
Kent County Council	2,134,324	2,070,807
Children In Need	18,840	39,767
Tunbridge Wells Borough Council	17,542	19,288
Sevenoaks District Council	10,125	4,000
Barnardo's	-	84,000
The Ivy and Jane Charitable Trust	9,024	12,476
Havering District Council	50,999	50,999
Bexley Borough Council	78,366	78,365
Tonbridge and Malling Borough Council	3,600	3,600
Medway Council	491,453	440,187
NHS Clinical Commissioning Groups	1,002,524	622,226
East Sussex County Council	116,796	119,944
Southwark Borough Council	141,276	111,276
National Lottery	-	32,188
Department of Health	1,101	30,000
Greenwich Council	24,518	24,518
Other	3,000	4,999
Barclays	16,667	-
Hodge Foundation	9,500	-
Centre for Sustainable Energy	15,000	-
	<hr/>	<hr/>
	<b>4,144,655</b>	<b>3,748,640</b>
	<hr/>	<hr/>

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

**Notes to the Financial Statements**  
**For the Year Ended 31 March 2022**

**6. Income from other trading activities**

**Income from fundraising events**

	<b>Unrestricted funds 2022 £</b>	<b>Restricted funds 2022 £</b>	<b>Total funds 2022 £</b>
Events income	2,623	111,024	113,647
Income from selling donated goods	67,229	-	67,229
Gift Aid	3,135	282	3,417
	<u>72,987</u>	<u>111,306</u>	<u>184,293</u>

	<b>Unrestricted funds 2021 £</b>	<b>Restricted funds 2021 £</b>	<b>Total funds 2021 £</b>
Events income	40,675	66,810	107,485
Income from selling donated goods	21,109	-	21,109
Gift Aid	1,624	341	1,965
	<u>63,408</u>	<u>67,151</u>	<u>130,559</u>

**7. Investment income**

	<b>Unrestricted funds 2022 £</b>	<b>Total funds 2022 £</b>
Rental income	2,470	2,470
Investment income	5,491	5,491
Interest received	5,724	5,724
	<u>13,685</u>	<u>13,685</u>

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

**Notes to the Financial Statements**  
**For the Year Ended 31 March 2022**

**7. Investment income (continued)**

	Unrestricted funds 2021 £	Total funds 2021 £
Rental income	5,960	5,960
Investment income	4,722	4,722
Interest received	7,646	7,646
	<u>18,328</u>	<u>18,328</u>

**8. Other incoming resources**

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
DBS checks income	11,239	-	11,239
Membership fees	8,260	-	8,260
Sundry income	13,024	501	13,525
	<u>32,523</u>	<u>501</u>	<u>33,024</u>

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
DBS checks income	9,080	-	9,080
Membership fees	2,420	-	2,420
Sundry income	92,901	990	93,891
	<u>104,401</u>	<u>990</u>	<u>105,391</u>

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

**Notes to the Financial Statements**  
**For the Year Ended 31 March 2022**

**9. Expenditure on raising funds**

**Costs of raising voluntary income**

	<b>Unrestricted funds 2022 £</b>	<b>Restricted funds 2022 £</b>	<b>Total funds 2022 £</b>
Costs of goods sold	1,884	-	1,884
Fundraising	171	6	177
	<u>2,055</u>	<u>6</u>	<u>2,061</u>

	<b>Unrestricted funds 2021 £</b>	<b>Restricted funds 2021 £</b>	<b>Total funds 2021 £</b>
Costs of goods sold	2,611	37	2,648
Fundraising	523	18	541
	<u>3,134</u>	<u>55</u>	<u>3,189</u>

**Other trading expenses**

	<b>Unrestricted funds 2022 £</b>	<b>Total funds 2022 £</b>
Administration expenses	26,734	26,734
Administration staff costs	231,179	231,179
	<u>257,913</u>	<u>257,913</u>

**Other trading expenses (continued)**

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

**Notes to the Financial Statements**  
**For the Year Ended 31 March 2022**

**9. Expenditure on raising funds (continued)**

	Unrestricted funds 2021 £	Total funds 2021 £
Administration expenses	5,697	5,697
Administration staff costs	136,322	136,322
	<u>142,019</u>	<u>142,019</u>

**10. Analysis of expenditure on charitable activities**

**Summary by fund type**

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Charitable activity expenditure	<u>166,853</u>	<u>4,276,464</u>	<u>4,443,317</u>

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Charitable activity expenditure	<u>147,065</u>	<u>3,713,767</u>	<u>3,860,832</u>

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

**Notes to the Financial Statements**  
**For the Year Ended 31 March 2022**

Charitable activity expenditure

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Auditors' remuneration	7,350	-	7,350	6,500
Volunteers' expenses	20,092	213	20,305	2,878
Project costs	13,102	125,737	138,839	88,050
Meeting and training course expenses	14,844	25,621	40,465	12,902
Post, printing, stationery and publicity	17,357	4,843	22,200	18,146
Telephone	17,289	37,791	55,080	55,286
Information technology costs	49,644	21,481	71,125	97,796
Membership fees and subscriptions	7,962	-	7,962	4,293
Support costs chargeable/(recoverable)	(388,263)	388,263	-	-
Sundries, books and cleaning expenses	7,523	936	8,459	17,219
Rates and water	6,797	79	6,876	2,908
Light and heat	6,048	1,009	7,057	10,093
Insurance	19,158	2,349	21,507	17,473
Repairs and renewals	107,519	2,250	109,769	22,584
Rent payable	6,770	14,028	20,798	71,353
Travel and subsistence	1,116	12,582	13,698	4,006
Private healthcare	8,400	18,450	26,850	21,830
Bank charges	149	-	149	147
Irrecoverable VAT	38,605	-	38,605	33,355
Project delivery	2,075	-	2,075	5,210
Refreshments	3,912	4,278	8,190	601
Legal and professional fees	35,696	6,000	41,696	30,654
DBS check expenses	10,219	3,638	13,857	10,566
Conference and staff training	-	-	-	15,544
Motor vehicle expenses	50,714	7,692	58,406	45,020
Other staff costs	8,862	29,433	38,295	27,755
Interest payable	4,417	-	4,417	4,573
Wages and salaries	73,460	3,159,366	3,232,826	2,844,094
Social security costs	6,603	284,775	291,378	246,530
Other pension costs	2,913	125,650	128,563	130,743
Depreciation	6,520	-	6,520	12,723
<b>Total 2022</b>	<b>166,853</b>	<b>4,276,464</b>	<b>4,443,317</b>	<b>3,860,832</b>
<b>Total 2021</b>	<b>147,065</b>	<b>3,713,767</b>	<b>3,860,832</b>	

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

**Notes to the Financial Statements**  
**For the Year Ended 31 March 2022**

**11. Staff costs**

	<b>Group 2022 £</b>	<b>Group 2021 £</b>	<b>Charity 2022 £</b>	<b>Charity 2021 £</b>
Wages and salaries	<b>3,464,005</b>	2,980,416	<b>3,232,826</b>	2,844,094
Social security costs	<b>291,378</b>	246,530	<b>291,378</b>	246,530
Other pension costs	<b>128,563</b>	130,743	<b>128,563</b>	130,743
	<b><u>3,883,946</u></b>	<u>3,357,689</u>	<b><u>3,652,767</u></b>	<u>3,221,367</u>

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

	<b>Group 2022 No.</b>	<b>Group 2021 No.</b>	<b>Charity 2022 No.</b>	<b>Charity 2021 No.</b>
	<b>150</b>	141	<b>150</b>	141

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

	<b>Group 2022 No.</b>	<b>Group 2021 No.</b>
In the band £90,001 - £100,000	<b>1</b>	1

The total employment benefits including employer pension and national insurance contributions of the key management personnel were £484,179 (2021: £568,485)

**12. Trustees' remuneration and expenses**

During the year, no Trustees received any remuneration or other benefits (2021 - £NIL).

During the year ended 31 March 2022, no Trustee expenses have been incurred (2021 - £NIL).



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

**Notes to the Financial Statements**  
**For the Year Ended 31 March 2022**

**13. Tangible fixed assets**

**Group and Charity**

	<b>Freehold property £</b>	<b>Motor vehicles £</b>	<b>Other fixed assets £</b>	<b>Total £</b>
<b>Cost or valuation</b>				
At 1 April 2021	878,397	27,655	30,000	936,052
At 31 March 2022	878,397	27,655	30,000	936,052
<b>Depreciation</b>				
At 1 April 2021	19,466	22,155	30,000	71,621
Charge for the year	1,020	5,500	-	6,520
At 31 March 2022	20,486	27,655	30,000	78,141
<b>Net book value</b>				
At 31 March 2022	857,911	-	-	857,911
At 31 March 2021	858,931	5,500	-	864,431

**14. Fixed asset investments**

<b>Group</b>	<b>Listed investments £</b>
<b>Cost or valuation</b>	
At 1 April 2021	107,802
Revaluations	7,856
At 31 March 2022	115,658
<b>Charity</b>	<b>Listed investments £</b>
<b>Cost or valuation</b>	
At 1 April 2021	107,802
Revaluations	7,856
At 31 March 2022	115,658

**Imago Community**  
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**Notes to the Financial Statements**  
**For the Year Ended 31 March 2022**

**14. Fixed asset investments (continued)**

Investments at market value comprise:

	2022 £	2021 £
Listed investments	<u>115,658</u>	<u>107,802</u>

**15. Debtors**

	Group 2022 £	Group 2021 £	Charity 2022 £	Charity 2021 £
<b>Due within one year</b>				
Other debtors	41,975	143,144	41,975	143,144
Prepayments and accrued income	8,250	15,232	8,250	15,232
	<u>50,225</u>	<u>158,376</u>	<u>50,225</u>	<u>158,376</u>

**16. Creditors: Amounts falling due within one year**

	Group 2022 £	Group 2021 £	Charity 2022 £	Charity 2021 £
Bank loans	8,983	7,661	8,983	7,661
Trade creditors	148,392	70,633	148,392	70,633
Other taxation and social security	205,650	195,164	205,650	195,164
Other creditors	2,230	2,394	118,678	376,659
Accruals and deferred income	399,403	344,872	399,403	344,872
	<u>764,658</u>	<u>620,724</u>	<u>881,106</u>	<u>994,989</u>

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

	Group 2022 £	Group 2021 £	Charity 2022 £	Charity 2021 £
Bank loans	<u>115,589</u>	<u>124,633</u>	<u>115,589</u>	<u>124,633</u>

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

**Imago Community**  
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**Notes to the Financial Statements**  
**For the Year Ended 31 March 2022**

	<b>Group 2022 £</b>	<b>Group 2021 £</b>	<b>Charity 2022 £</b>	<b>Charity 2021 £</b>
Payable or repayable by instalments	<b>81,995</b>	91,179	<b>81,995</b>	91,179

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

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

**Notes to the Financial Statements**  
**For the Year Ended 31 March 2022**

**18. Statement of funds**

**Statement of funds - current year**

	Balance at 1 April 2021 £	Income £	Expenditure £	Gains/ (Losses) £	Balance at 31 March 2022 £
<b>Unrestricted funds</b>					
<b>Designated funds</b>					
Fixed assets	864,431	-	(6,520)	-	857,911
Building repairs	50,000	-	-	-	50,000
Fundraising and PR	30,000	-	-	-	30,000
Marketing	15,000	-	-	-	15,000
Development and pilot projects	50,000	-	-	-	50,000
	<u>1,009,431</u>	<u>-</u>	<u>(6,520)</u>	<u>-</u>	<u>1,002,911</u>
<b>General funds</b>					
General funds	<u>724,114</u>	<u>206,641</u>	<u>(420,301)</u>	<u>7,856</u>	<u>518,310</u>
<b>Total Unrestricted funds</b>	<u>1,733,545</u>	<u>206,641</u>	<u>(426,821)</u>	<u>7,856</u>	<u>1,521,221</u>
<b>Restricted funds</b>					
Children and Families	99,244	1,328,960	(1,359,106)	-	69,098
Adults and Community Services	56,317	2,944,066	(2,917,364)	-	83,019
	<u>155,561</u>	<u>4,273,026</u>	<u>(4,276,470)</u>	<u>-</u>	<u>152,117</u>
<b>Total of funds</b>	<u><u>1,889,106</u></u>	<u><u>4,479,667</u></u>	<u><u>(4,703,291)</u></u>	<u><u>7,856</u></u>	<u><u>1,673,338</u></u>

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

**Notes to the Financial Statements**  
**For the Year Ended 31 March 2022**

**18. Statement of funds (continued)**

**Statement of funds - prior year**

	Balance at 1 April 2020 £	Income £	Expenditure £	Gains/ (Losses) £	Balance at 31 March 2021 £
<b>Unrestricted funds</b>					
<b>Designated funds</b>					
Fixed assets	877,154	-	(12,723)	-	864,431
Building repairs	50,000	-	-	-	50,000
Fundraising and PR	30,000	-	-	-	30,000
Marketing	15,000	-	-	-	15,000
Development and pilot projects	50,000	-	-	-	50,000
	<u>1,022,154</u>	<u>-</u>	<u>(12,723)</u>	<u>-</u>	<u>1,009,431</u>
<b>General funds</b>					
General funds	<u>605,186</u>	<u>378,147</u>	<u>(279,495)</u>	<u>20,276</u>	<u>724,114</u>
<b>Total Unrestricted funds</b>	<u>1,627,340</u>	<u>378,147</u>	<u>(292,218)</u>	<u>20,276</u>	<u>1,733,545</u>
<b>Restricted funds</b>					
Children and Families	65,325	1,257,969	(1,224,050)	-	99,244
Adult and Community Services	(9,477)	2,555,566	(2,489,772)	-	56,317
	<u>55,848</u>	<u>3,813,535</u>	<u>(3,713,822)</u>	<u>-</u>	<u>155,561</u>
<b>Total of funds</b>	<u>1,683,188</u>	<u>4,191,682</u>	<u>(4,006,040)</u>	<u>20,276</u>	<u>1,889,106</u>

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

**Notes to the Financial Statements**  
**For the Year Ended 31 March 2022**

**19. Summary of funds**

**Summary of funds - current year**

	Balance at 1 April 2021 £	Income £	Expenditure £	Gains/ (Losses) £	Balance at 31 March 2022 £
Designated funds	1,009,431	-	(6,520)	-	1,002,911
General funds	724,114	206,641	(420,301)	7,856	518,310
Restricted funds	155,561	4,273,026	(4,276,470)	-	152,117
	<u>1,889,106</u>	<u>4,479,667</u>	<u>(4,703,291)</u>	<u>7,856</u>	<u>1,673,338</u>

**Summary of funds - prior year**

	Balance at 1 April 2020 £	Income £	Expenditure £	Gains/ (Losses) £	Balance at 31 March 2021 £
Designated funds	1,022,154	-	(12,723)	-	1,009,431
General funds	605,186	378,147	(279,495)	20,276	724,114
Restricted funds	55,848	3,813,535	(3,713,822)	-	155,561
	<u>1,683,188</u>	<u>4,191,682</u>	<u>(4,006,040)</u>	<u>20,276</u>	<u>1,889,106</u>

**20. Analysis of net assets between funds**

**Analysis of net assets between funds - current year**

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Tangible fixed assets	857,911	-	857,911
Fixed asset investments	115,658	-	115,658
Current assets	1,427,899	152,117	1,580,016
Creditors due within one year	(764,658)	-	(764,658)
Creditors due in more than one year	(115,589)	-	(115,589)
<b>Total</b>	<u>1,521,221</u>	<u>152,117</u>	<u>1,673,338</u>

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

**Notes to the Financial Statements**  
**For the Year Ended 31 March 2022**

**20. Analysis of net assets between funds (continued)**

**Analysis of net assets between funds - prior year**

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Tangible fixed assets	864,431	-	864,431
Fixed asset investments	107,802	-	107,802
Current assets	1,506,669	155,561	1,662,230
Creditors due within one year	(620,724)	-	(620,724)
Creditors due in more than one year	(124,633)	-	(124,633)
<b>Total</b>	<b>1,733,545</b>	<b>155,561</b>	<b>1,889,106</b>

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

	<b>Group 2022 £</b>	<b>Group 2021 £</b>
Net income/expenditure for the year (as per Statement of Financial Activities)	<b>(215,768)</b>	205,918
<b>Adjustments for:</b>		
Depreciation charges	<b>6,520</b>	12,723
Losses on investments	<b>(7,856)</b>	(20,276)
Dividends, interests and rents from investments	<b>(13,685)</b>	(18,328)
Decrease/(increase) in debtors	<b>108,151</b>	(60,553)
Increase in creditors	<b>142,612</b>	280,799
<b>Net cash provided by operating activities</b>	<b>19,974</b>	400,283

**22. Analysis of cash and cash equivalents**

	<b>Group 2022 £</b>	<b>Group 2021 £</b>
Cash in hand	<b>1,529,791</b>	1,503,854

**Notes to the Financial Statements**  
**For the Year Ended 31 March 2022**

**23. Analysis of changes in net debt**

	At 1 April 2021	Cash flows	At 31 March 2022
	£	£	£
Cash at bank and in hand	1,503,854	25,937	1,529,791
Debt due within 1 year	(7,661)	7,661	-
Debt due after 1 year	(124,633)	61	(124,572)
	<u>1,371,560</u>	<u>33,659</u>	<u>1,405,219</u>

**24. Pension commitments**

The charity operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund and amounted to £128,563 (2021: £130,743). At the balance sheet date, £19,761 (2021: £30,639) was payable to the fund and is included in creditors.

**25. Operating lease commitments**

At 31 March 2022 the Group and the Charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	Group 2022 £	Group 2021 £	Charity 2022 £	Charity 2021 £
Not later than 1 year	14,243	48,023	14,243	48,023
Later than 1 year and not later than 5 years	6,750	41,729	6,750	41,729
Later than 5 years	-	750	-	750
	<u>20,993</u>	<u>90,502</u>	<u>20,993</u>	<u>90,502</u>

**26. Related party transactions**

Graham Shaw, husband of CEO Caroline Shaw, provided bid and consultancy services to the charity during the year totalling £28,400 (2021: £19,000). At the year end, £20,000 (2021: £Nil) was outstanding.

Cripps LLP, for which Edward Weeks acts as a Partner, provided legal advice to the charity during the year totalling £2,388 (2021: £5,384).





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Our ref SR/40034096

19 December 2022

The Registrar of Companies  
Companies House  
Crown Way  
Maindy  
Cardiff  
CF14 3UZ

Dear Sirs

**Kent Family Mediation Service – CRN:04186544**

We enclose the above trustees' report and financial statements for the year ended 31 March 2022.

Please acknowledge safe receipt by stamping this letter and returning it to us in the business reply envelope.

Yours faithfully

*Kreston Reeves LLP*

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