REGISTERED CHARITY NUMBER: 1165176

Report of the Trustees and

Unaudited Financial Statements for the Year Ended 31 December 2025

for

Imago Dei
(A Charitable Incorporated Organisation)

NOTE

Permission given by the Charity Commission to not display trustees' details due to the nature of the ministry.

Exemption Granted.

Imago Dei
(A Charitable Incorporated Organisation)

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for the Year Ended 31 December 2025

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Imago Dei
(A Charitable Incorporated Organisation)

Report of the Trustees
for the Year Ended 31 December 2025

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2025. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Imago Dei (ID) objectives are to advance the Christian faith and to provide resources to Chaplains and prisoners in HM Prisons. Such resources will include but not be limited to the teaching of educational courses generally and the teaching of Christian values, to equip and enable change in prisoners' behaviour and reduce re- offending.

The objectives of this charitable incorporated organisation (CIO) are:
1. The advancement of the Christian faith by the provision of resources to prison chaplains and to women in prison or youth custody. Such resources will include but not be limited to the provision of educational and personal development courses underpinned by Christian values to women of any faith or of no faith to equip and enable change in prisoners' behaviour and reduce re-offending.

2. To advance the care, resettlement and rehabilitation of women leaving prison and those at risk of offending or re-offending in such ways as the charity trustees think fit, including through the provision of accommodation, work experience opportunities and life skills training.

Significant Activities

ID activities are encapsulated in the four (4) projects we are currently invested in, namely:
ID Prison Ministry
ID Grace House
ID Essence
#SheMatters

Throughout 2025, the total number of ID courses delivered were 32 to a total of 171 women in 3 prisons. These are 5 different courses, FLOURISH, Understanding Loss, Understanding Forgiveness, Money and Parenting. In addition, we also offered continual pastoral support, prayer, Bible studies, an Alpha Course and weekly encouragement to all those who requested it.

We continued taking volunteers into prisons who have lived experience of the Criminal Justice System, they were able to facilitate courses and share their experiences as well as inspire the women attending the different courses.

Throughout 2025, we continued to maintain good and healthy relationships with 3 prisons in the Southeast, offering our support and services wherever possible through the Chaplaincy departments. We also worked alongside the Managing Chaplains, Offender Management Departments, Activities Departments and Personal Offender Managers. In addition, we were able to build relationships with HMP Low Newton, a Northern prison with a view to starting work there in 2026.

We continued resourcing Chaplaincy departments by taking regular Sunday Services in HMP East Sutton Park. Hillsong Church was able to go in and do a couple of worship evenings in HMP Send. We facilitated a poetry event in a prison which was well attended and an opportunity to engage and encourage women of all faiths. Imago Dei was also responsible for overseeing and conducting the Christmas Carol Service in the Open women's prison in Kent.

In addition to working with the women our Prison Lead was also able to train one fo the prison's Chaplaincy Teams in solution-focused practice.

At Easter, we were able to provide 120 Easter gifts to one of the prisons. Also, 320 gifts for Penetecost were donated to a prison.

In December 2025, Imago Dei donated 720 Christmas gifts to three prisons including chocolate, lypsyls, notebooks, socks, and toiletries.

OBJECTIVES AND ACTIVITIES (continued)

ID Grace House Project
In April 2025 we got the keys to a property in Maidstone after finalising a lease agreement with Child's Charitable Trust, the landlords. An extensive renovation was begun by a team of local builders, and we hope this will be finished in early 2026.

The house will provide accommodation for 6 women leaving prison in the Southeast. In September, we recruited and appointed a Grace House Manager who will be responsible for the oversight of the house on a daily basis and help to get it up and running once renovations are completed. We continued to promote the work of Grace House in prisons and across the CJS throughout the year.

ID Essence Project
The ID Essence project continued working with women both in prisons and upon release throughout 2025.

In prison, ninety-three 18 to 30yr olds engaged with Essence workers and services, including 58 regular 1-2-1 sessions, 34 video link sessions, 19 involved in music sessions. Letters were also written in order to support women who had been transferred to other prisons.

The ID Essence Experts Board had 5 meetings in 2025 with 14 people contributing, all of whom has lived experience of prison, and wanted to help contribute to Imago Dei as we move forward with our work.

In the community, ID Essence was able to meet 11 engagees at the gate on the day of their release and help them navigate that first day and appointments. In addition, they conducted 100 face to face meet ups with people, maintaining the support, and also secured grant funding for 18 of them.

ID Essence also continued in its quest to advocate for young adult's involved in the Criminal Justice System as well as support and encourage both those inside prison and those who have been released. They were also involved in podcasts and blogs sharing information and experiences of those they work with.

#SheMatters Project
In 2025 we were able to continue offering opportunities in both the community and the women's open prison and supporting women in the Criminal Justice System.

The **#SheMatters shop**, a boutique charity shop in Tunbridge Wells, celebrated it's third anniversary in June 2025. The shop gives us opportunity to increase awareness of women in the Criminal Justice System within the community and neighbourhood.

Throughout 2025 we were able to have 4 women coming from prison on daily release to work in the shop where we are able to help them integrate into society and get ready for their future employment after release. We were also able to have 7 members of the public come and volunteer with us and engage regularly.

We held 2 #She Matters Fashion Shows in 2025 engaging the community and volunteers as well as raising funds for Imago Dei and raising awareness of our work and the plight of women in the Criminal Justice System within the community.

#SheMatters Community Courses started again in 2025, where we worked alongside Probation in the women's centres delivering our 'Free to Be' courses to women on license or community service etc. We were able to deliver a total of 4 courses to 26 women and will continue to deliver more throughout 2026.

Annual #SheMatters Women's Criminal Justice Conference
In September 2025 we held our annual women's Criminal Justice Conference. It was a successful event and was well attended by people from all areas of the sector, Prison Officers, Prison Managing Chaplains, Probation, people with lived experience of prison, prison workers, volunteers and people from other like-minded organisations working in the sector. The theme this year was 'Growth - what's inside?'

We received positive feedback and consider the conference to be a valuable part of our year and work. It helps to raise awareness, gives networking opportunities, helps lead and inform in the sector and showcases our work.

#SheMatters Employment Network
In October 2025 we relaunched the Employment Network which had been sidelined for a year or so. It felt like a great opportunity to relaunch in line with the Grace House project developments, as both accommodation and employment are crucial in the resettlement of women after prison.

Our #She Matters Employment Network Development Officer was recruited in October 2025.

OBJECTIVES AND ACTIVITIES (continued)

Contacts were made with the prisons and probation and employers were sought, engaged and educated in order to offer work opportunities to women with lived experience of prison.

Although in its infancy, we expect this to develop and thrive in 2026.

Statement of public benefit
Under the Charities Act 2011, charities are required to demonstrate that their aims are for the public benefit. The two key principles that must be met in this context are, first, that there must be an identifiable benefit or benefits; and secondly, that the benefit must be to the public or a section of the public. Charity Trustees must ensure that they carry out their charities aims for the public benefit, must have regard to the Charity Commission's guidance and must report on public benefit in their annual report.

Imago Dei's purpose and objectives are the underpinning for its activities, which are all carried out for the public benefit. The Board of Trustees regularly monitor and review the success of the Charity in meeting these.

Staffing, Governance and Volunteers
Staffing
During 2025 we had a few changes and additions to our staff team.

We employed 2 Shop Managers working at #SheMatters on a part-time job share.

ID Essence had a total of 6 team members, one who went on maternity leave and one due to go on maternity leave in the new year.

In the ID office, we had 3 staff, an Operations Manager, Head of Fundraising and a Bookkeeper.

Also 2 people working regularly in the prisons.

In total we ended the year with 15 staff on our team, 8 full-time and 7 part-time.

In addition, we paid 2 sessional Course Facilitators.

We continued to outsource our HR needs to MG Warren Solutions and received advice on staffing issues, staff well-being, contracts etc throughout the year.

Our Comms and PR person was paid on a freelance basis one day a week.

Volunteers
Throughout 2025 we had 8 volunteers regularly committed to assist in facilitating courses in prisons on a regular basis.

Our charity shop also had 7 community volunteers throughout the year plus 4 women from the local prison who came out either one or two days a week. Several others helped at our 2 Fashion Show events.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities
In September 2024, Imago Dei was awarded an Award for Impact in Prisons (a project that has genuinely made a difference in their mission focus and who can demonstrate this through qualitative and quantitative evidence) by the Christian Funder's Forum. Both the CEO and the Head of Fundraising went to collect the award on behalf of the Imago Dei team at a ceremony in the House of Lords, Westminster.

Fundraising activities
Our Head of Fundraising continued to submit applications for grant funding to several charitable organizations throughout the year, including some new funders. We were successful in several of these and were awarded some repeat funding as a result. We also received additional funding from the Ministry of Justice.

Throughout 2025 we had several people raising funds for us through sponsored events as well as holding 2 #She Matters Fashion Shows.

In March we held a drinks Reception in London celebrating International Women's Day and in June we held our Annual Evening with imago Dei after a social for all staff and volunteers.

ACHIEVEMENTS AND PERFORMANCE (continued)

Internal and external factors

Administration
As in previous years each project was responsible for its own administration.

The CEO and Trustees met regularly to discuss various issues and plan strategically for the future and maintain all records etc. Bi-monthly reports were submitted to the Trustees by all projects.

Training
Throughout 2025, we held 2 Basic Prison Training mornings for Imago Dei prison volunteers, sharing the history of ID, our strategy for the future, security training, and how to lead and facilitate courses.

In addition, all Imago Dei staff participated in a morning of Solution Focused training as well as Best Practice HR training and

Our CEO also attended a Leadership Training course over 8 sessions.

All front-line workers also attended training put on by HMPPS relevant to their work areas.

Several staff were in receipt of regular clinical supervision.

Office
Our head office was located in East Grinstead, West Sussex throughout 2025 and also used space in another office in Aldgate, London which was used mainly by the ID Essence team. We had a few Team meetings there as a whole team too.

Accounting
ID continues to use Always Accounting Limited for payroll, accounting, and, also for our independent examination which is submitted to the Charity Commission yearly. Throughout 2025 we also employed a part time Finance Officer to maintain the book keeping for Imago Dei.

Social Media & Public Relations
We maintained a presence on social media across several platforms throughout 2025.

In addition, we maintained and updated our websites regularly.

Exhibiting & Speaking Engagements
During 2025 we exhibited at The Rise Women's Conference in Dartford, Kent.This provided the opportunity to share about our work and invite people to sign up to our newsletter to hear more about what we do.

In addition, we had a number of speaking engagements including church groups.

FINANCIAL REVIEW

Financial position
The Charity continued its work in 2025. Incoming resources were higher in 2025 at £524,224 (2024: £340,960).

Of the incoming resources £89,426 (2024: £92,236) of donations were received of which £24,167 (2024: £Nil) were restricted and £65,259 (2024: £92,236) were unrestricted.

Grants amounted to £430,603 (2024: £246,097) of which £276,503 (2024: £194,922) were restricted and £154,100 (2024: £51,175) were unrestricted.

Resources expended were higher in 2025 at £503,682 (2024: £350,826). This is attributed additional staffing costs and Grace House set up cost and general expansions of the charity's activities.

The charity showed a net income for the year of £20,542 (2024: £9,866 deficit).

FINANCIAL REVIEW (continued)

The charity held free reserves of £61,580 as at the 31 December 2025 (2024: £74,958).

At the year end the Trustees were happy that the charity reserves would be in line with the Reserves Policy and other expenditure.

Reserves policy
The Trustees and CEO continue endeavours to increase the charity reserves in accordance with our Reserves Policy.

Going concern
The financial statements are prepared on a going concern basis, under the historical cost convention. The Trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document
The charity is a Charitable Incorporated Organisation and uses a Foundation Model Constitution, which was completed and signed on 4 January 2016.

The Trustee's annual report has been compiled with due regard to the guidance on public benefit published by the Charity Commission.

Recruitment and appointment of new trustees
At the end of 2025 we had 6 Trustees on the Board and no new ones had been recruited or appointed during the year.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number
1165176

Principle address
PO Box 830
East Grinstead
West Sussex
RH19 9GU

Trustees
At the end of 2025, ID had 6 Trustees on the Board.

All names have been removed due to exemption - The Charity Commission has details.

Independent Examiner
Always Accounting Limited
Office 1 Monkhurst House
Sandy Cross Lane
Heathfield
East Sussex
TN21 8QR

Report of the Trustees for the Year Ended 31 December 2025

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on ..... and signed on the board's behalf by:

.....
Trustee

Independent Examiner's Report to the Trustees of
Imago Dei
(A Charitable Incorporated Organisation)

Independent examiner's report to the trustees of Imago Dei ('the Company')
I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2025.

Responsibilities and basis of report
As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement
Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Association of Accounting Technicians, 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:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

Katie Parsons FMAAT AATQB

Always Accounting Limited
Office 1 Monkhurst House
Sandy Cross Lane
Heathfield
East Sussex
TN21 8QR

Date: .....

Imago Dei
(A Charitable Incorporated Organisation)

Statement of Financial Activities
for the Year Ended 31 December 2025

	Notes	Unrestricted funds £	Restricted fund £	31.12.25 Total funds £	31.12.24 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	65,259	24,167	89,426	92,236
Charitable activities	5				
Prison Work UK		99,000	52,234	151,234	64,125
Grace House		-	75,250	75,250	700
Essence		17,600	13,000	30,600	6,781
Essence Community		-	20,491	20,491	34,980
Essence Salary		-	1,667	1,667	27,000
MOJ Core Costs		-	113,861	113,861	112,511
SheMatters Employment Network		32,500	-	32,500	-
IWD Fundraising		5,000	-	5,000	-
Other trading activities	3	735	-	735	12
Investment income	4	356	-	356	319
Other income		3,104	-	3,104	2,296
Total		223,554	300,670	524,224	340,960
EXPENDITURE ON					
Raising funds	6	70,920	1,266	72,186	44,941
Charitable activities	7				
Prison Work UK		41,718	16,118	57,836	120,561
Grace House		2,217	72,131	74,348	13
Essence		79,801	5,879	85,680	70,648
Essence Community		-	31,444	31,444	19,926
Essence Salary		-	24,199	24,199	40,517
MOJ Core Costs		-	100,840	100,840	43,814
Conference		5,020	-	5,020	287
SheMatters Courses		234	2,916	3,150	1,163
SheMatters Employment Network		8,435	-	8,435	-
IWD Fundraising		3,463	-	3,463	-
Other		25,122	11,959	37,081	8,956
Total		236,930	266,752	503,682	350,826
NET INCOME/(EXPENDITURE)		(13,376)	33,918	20,542	(9,866)
RECONCILIATION OF FUNDS					
Total funds brought forward		74,958	156,482	231,440	241,306
TOTAL FUNDS CARRIED FORWARD		61,582	190,400	251,982	231,440

The notes form part of these financial statements

Imago Dei
(A Charitable Incorporated Organisation)

Balance Sheet
31 December 2025

	Notes	Unrestricted funds £	Restricted fund £	31.12.25 Total funds £	31.12.24 Total funds £
FIXED ASSETS					
Intangible assets	13	1,400	-	1,400	1,680
Tangible assets	14	2,920	82,877	85,797	1,566
Investments	15	61,417	15	61,432	73,145
		65,737	82,892	148,629	76,391
CURRENT ASSETS					
Debtors	16	5,911	2,688	8,599	2,705
Cash at bank and in hand		19,381	246,347	265,728	188,260
		25,292	249,035	274,327	190,965
CREDITORS					
Amounts falling due within one year	17	(29,449)	(141,525)	(170,974)	(35,916)
NET CURRENT ASSETS		(4,157)	107,510	103,353	155,049
TOTAL ASSETS LESS CURRENT LIABILITIES		61,580	190,402	251,982	231,440
NET ASSETS		61,580	190,402	251,982	231,440
FUNDS	18				
Unrestricted funds:					
Unrestricted funds				61,580	74,958
Restricted funds				190,402	156,482
TOTAL FUNDS				251,982	231,440

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The financial statements were approved by the Board of Trustees and authorised for issue on ..... and were signed on its behalf by:

.....
Trustee

The notes form part of these financial statements

Imago Dei
(A Charitable Incorporated Organisation)

Cash Flow Statement
for the Year Ended 31 December 2025

	Notes	31.12.25 £	31.12.24 £
Cash flows from operating activities			
Cash generated from operations	1	160,213	(6,244)
Interest paid		-	(77)
Net cash provided by/(used in) operating activities		160,213	(6,321)
Cash flows from investing activities			
Purchase of tangible fixed assets		(94,814)	(1,394)
Interest received		356	319
Net cash used in investing activities		(94,458)	(1,075)
Cash flows from financing activities			
New related party loans in year		11,713	-
Loan repayments in year		-	(9,955)
Net cash provided by/(used in) financing activities		11,713	(9,955)
Change in cash and cash equivalents in the reporting period		77,468	(17,351)
Cash and cash equivalents at the beginning of the reporting period		188,260	205,611
Cash and cash equivalents at the end of the reporting period		265,728	188,260

The notes form part of these financial statements

Notes to the Cash Flow Statement for the Year Ended 31 December 2025

1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.12.25 £	31.12.24 £
Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	20,542	(9,866)
Adjustments for:		
Depreciation charges	10,863	1,147
Interest received	(356)	(319)
Interest paid	-	77
(Increase)/decrease in debtors	(5,894)	2,213
Increase in creditors	135,058	504
Net cash provided by/(used in) operations	160,213	(6,244)

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.1.25 £	Cash flow £	At 31.12.25 £
Net cash			
Cash at bank and in hand	188,260	77,468	265,728
	188,260	77,468	265,728
Total	188,260	77,468	265,728

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, which is a public benefit entity under FRS 102, 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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Short leasehold	-	10% on cost
Fixtures and fittings	-	Straight line over 5 years
Computer equipment	-	25% on cost

Taxation
The charity is exempt from corporation tax on its charitable activities.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments
Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits
The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. DONATIONS AND LEGACIES

	31.12.25	31.12.24
	£	£
Gifts	2	4
Donations	82,415	87,082
Gift aid	7,009	5,150
	89,426	92,236

continued...

3. OTHER TRADING ACTIVITIES

	31.12.25	31.12.24
	£	£
Fundraising events	735	12

4. INVESTMENT INCOME

	31.12.25	31.12.24
	£	£
Interest receivable - trading	356	319

5. INCOME FROM CHARITABLE ACTIVITIES

		31.12.25	31.12.24
	Activity	£	£
Grants	Prison Work UK	151,234	64,125
Grants	Grace House	75,250	700
Grants	Essence	30,600	6,781
Grants	Essence Community	20,491	34,980
Grants	Essence Salary	1,667	27,000
Grants	MOJ Core Costs	113,861	112,511
Grants	SheMatters Employment Network	32,500	-
Grants	IWD Fundraising	5,000	-
		430,603	246,097

Grants received, included in the above, are as follows:

	31.12.25	31.12.24
	£	£
Hedley Foundation	3,000	-
The Jerusalem Trust	40,000	-
Farthing Trust	-	12,000
David Pickford Charitable Trust	10,000	-
Colyer Fergusson Charitable Trust	20,000	-
Ministry of Justice	113,861	112,511
Westhill	-	2,500
Community Foundations Surrey	20,000	17,000
Church Homeless Trust	3,324	2,906
Green Hall	-	2,000
Red Breast Trust	30,000	30,030
Anonymous fund	1,667	15,000
Childs Charitable Trust	60,000	20,700
Anonymous individual	-	450
Bishop Radford	72,500	31,000
B&Q	5,000	-
Borough Green Parish Council	250	-
Christ Church TW	4,000	-
Foundation Scotland	5,000	-
Goodnews Evangelical Mission	15,000	-
Kent Community Foundation	7,000	-
KFC Foundation	100	-
Laing Family Trust	12,500	-
MSE Charity	5,234	-
Silver Lady Trust	500	-
The Triangle Trust	1,667	-
	430,603	246,097

continued...

6. RAISING FUNDS

Raising donations and legacies

	31.12.25	31.12.24
	£	£
Staff costs	55,646	34,577
Fundraising events	1,309	2,607
Travel	-	618
Subscriptions	464	590
	57,419	38,392

Other trading activities

	31.12.25	31.12.24
	£	£
Staff costs	11,699	-
Events	394	4,920
Support costs	2,674	1,629
	14,767	6,549
Aggregate amounts	72,186	44,941

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs (see note 8)	Totals
	£	£	£
Prison Work UK	56,260	1,576	57,836
Grace House	74,348	-	74,348
Essence	85,680	-	85,680
Essence Community	31,444	-	31,444
Essence Salary	24,199	-	24,199
MOJ Core Costs	100,840	-	100,840
Conference	5,020	-	5,020
SheMatters Courses	3,150	-	3,150
SheMatters Employment Network	8,435	-	8,435
IWD Fundraising	3,463	-	3,463
	392,839	1,576	394,415

8. SUPPORT COSTS

	Management	Information technology	Other	Governance costs	Totals
	£	£	£	£	£
Other trading activities	-	2,174	500	-	2,674
Other resources expended	13,495	-	19,784	3,802	37,081
Prison Work UK	-	-	1,660	(84)	1,576
	13,495	2,174	21,944	3,718	41,331

continued...

9. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.12.25	31.12.24
	£	£
The review of accounts of any associate of the charity	456	426
Depreciation - owned assets	10,583	866
Hire of plant and machinery	2,060	-
Other operating leases	9,593	9,443
Computer software amortisation	280	280

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2025 nor for the year ended 31 December 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2025 nor for the year ended 31 December 2024.

11. STAFF COSTS

	31.12.25	31.12.24
	£	£
Wages and salaries	312,291	241,837
Social security costs	24,816	15,741
Other pension costs	6,252	5,096
	343,359	262,674

The average monthly number of employees during the year was as follows:

	31.12.25	31.12.24
Charitable Activities	10	8
Raising Funds	2	1
Support	2	2
	14	11

No employees received emoluments in excess of £60,000.

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds	Restricted fund	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	92,236	-	92,236
Charitable activities			
Prison Work UK	51,175	12,950	64,125
Grace House	-	700	700
Essence	-	6,781	6,781
Essence Community	-	34,980	34,980
Essence Salary	-	27,000	27,000
MOJ Core Costs	-	112,511	112,511
Other trading activities	12	-	12
Investment income	319	-	319
Other income	2,296	-	2,296
Total	146,038	194,922	340,960

continued...

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted fund £	Total funds £
EXPENDITURE ON			
Raising funds	7,556	37,385	44,941
Charitable activities			
Prison Work UK	89,319	31,242	120,561
Grace House	13	-	13
Essence	60,644	10,004	70,648
Essence Community	7	19,919	19,926
Essence Salary	-	40,517	40,517
MOJ Core Costs	-	43,814	43,814
Conference	287	-	287
SheMatters Courses	-	1,163	1,163
Other	8,956	-	8,956
Total	166,782	184,044	350,826
NET INCOME/(EXPENDITURE)	(20,744)	10,878	(9,866)
RECONCILIATION OF FUNDS			
Total funds brought forward	95,701	145,605	241,306
TOTAL FUNDS CARRIED FORWARD	74,957	156,483	231,440

13. INTANGIBLE FIXED ASSETS

	Computer software £
COST	
At 1 January 2025 and 31 December 2025	2,800
AMORTISATION	
At 1 January 2025	1,120
Charge for year	280
At 31 December 2025	1,400
NET BOOK VALUE	
At 31 December 2025	1,400
At 31 December 2024	1,680

continued...

14. TANGIBLE FIXED ASSETS

	Short leasehold £	Fixtures and fittings £	Computer equipment £	Totals £
COST				
At 1 January 2025	-	259	6,957	7,216
Additions	92,086	-	2,728	94,814
Disposals	-	-	(968)	(968)
At 31 December 2025	92,086	259	8,717	101,062
DEPRECIATION				
At 1 January 2025	-	207	5,443	5,650
Charge for year	9,209	52	1,322	10,583
Eliminated on disposal	-	-	(968)	(968)
At 31 December 2025	9,209	259	5,797	15,265
NET BOOK VALUE				
At 31 December 2025	82,877	-	2,920	85,797
At 31 December 2024	-	52	1,514	1,566

15. FIXED ASSET INVESTMENTS

	31.12.25 £	31.12.24 £
Loans	61,432	73,145

	Loans to related undertakings £
At 1 January 2025	73,145
New in year	(11,713)
At 31 December 2025	61,432

There were no investment assets outside the UK.

16. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.25 £	31.12.24 £
Other debtors	290	-
Prepayments and accrued income	4,799	1,150
Prepayments	3,510	1,555
	8,599	2,705

continued...

17. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.25	31.12.24
	£	£
Trade creditors	1,282	787
Social security and other taxes	7,751	5,483
Other creditors	-	238
Pension payable	1,697	1,280
Accruals and deferred income	160,244	28,128
	170,974	35,916

18. MOVEMENT IN FUNDS

	At 1.1.25	Net movement in funds	At 31.12.25
	£	£	£
Unrestricted funds			
Unrestricted funds	74,958	(13,378)	61,580
Restricted funds			
Restricted funds	156,482	33,920	190,402
TOTAL FUNDS	231,440	20,542	251,982

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
Unrestricted funds	223,554	(236,932)	(13,378)
Restricted funds			
Restricted funds	300,670	(266,750)	33,920
TOTAL FUNDS	524,224	(503,682)	20,542

Comparatives for movement in funds

	At 1.1.24	Net movement in funds	At 31.12.24
	£	£	£
Unrestricted funds	95,701	(20,743)	74,958
Restricted fund			
Restricted funds	145,605	10,877	156,482
TOTAL FUNDS	241,306	(9,866)	231,440

continued...

18. MOVEMENT IN FUNDS - continued

Comparative net movement in funds included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds	146,038	(166,781)	(20,743)
Restricted fund			
Restricted funds	194,922	(184,045)	10,877
TOTAL FUNDS	340,960	(350,826)	(9,866)

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.24 £	Net movement in funds £	At 31.12.25 £
Unrestricted funds	95,701	(34,121)	61,580
Restricted fund			
Restricted funds	145,605	44,797	190,402
TOTAL FUNDS	241,306	10,676	251,982

Net movement in funds included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds	369,592	(403,713)	(34,121)
Restricted fund			
Restricted funds	495,592	(450,795)	44,797
TOTAL FUNDS	865,184	(854,508)	10,676

19. RELATED PARTY DISCLOSURES

In the year the charity paid £1,009 of costs relating to the #SheMatters Shop (2024: £9,954).

Imago Dei
(A Charitable Incorporated Organisation)

Detailed Statement of Financial Activities
for the Year Ended 31 December 2025

	31.12.25 £	31.12.24 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Gifts	2	4
Donations	82,415	87,082
Gift aid	7,009	5,150
	89,426	92,236
Other trading activities		
Fundraising events	735	12
Investment income		
Interest receivable - trading	356	319
Charitable activities		
Grants	430,603	246,097
Other income		
Other sales	3,104	2,296
Total incoming resources	524,224	340,960
EXPENDITURE		
Raising donations and legacies		
Wages	48,537	31,500
Social security	5,934	2,319
Pensions	1,175	758
Fundraising events	1,309	2,607
Travel	-	618
Subscriptions	464	590
	57,419	38,392
Other trading activities		
Wages	7,053	-
Social security	3,866	-
Pensions	780	-
Events	394	4,920
	12,093	4,920
Charitable activities		
Wages	239,900	190,580
Social security	13,073	12,135
Pensions	3,999	3,632
Hire of plant and machinery	2,060	-
Other operating leases	9,593	9,443
Rates and water	863	-
Insurance	2,607	123
Resources	2,442	5,661
Telephone	1,823	1,589
Postage and stationery	1,053	1,365
Advertising	849	1,858
Carried forward	278,262	226,386

Imago Dei
(A Charitable Incorporated Organisation)

Detailed Statement of Financial Activities
for the Year Ended 31 December 2025

	31.12.25	31.12.24
	£	£
Charitable activities		
Brought forward	278,262	226,386
Other expenses	7,332	6,779
Training	3,834	4,138
Travel costs	16,251	12,369
Bank charges	786	376
Computer costs	9,294	6,859
Subscriptions	4,377	3,750
Events	3,463	285
Legal and professional	1,760	2,351
Subcontractor	3,559	3,455
Community 1:1 sessions	3,037	3,148
Conference costs	5,020	287
Grace House set up costs	52,280	-
Grace House Utilities	2,367	-
Recruitment	329	-
Charitable contributions	250	-
Staff entertainment	638	-
	392,839	270,183
Other		
Interest payable	-	77
Support costs		
Management		
Wages	11,767	12,900
Social security	1,437	974
Pensions	291	581
Advertising	-	500
	13,495	14,955
Finance		
Insurance	-	594
Bank charges	-	37
	-	631
Information technology		
Computer costs	2,174	934
Other		
Wages	5,034	6,857
Social security	506	313
Pensions	7	125
Rent and rates	1,500	1,500
Postage and stationery	9	1,126
Sundries	794	890
Tithe	500	25
Subscriptions	491	1,294
Travel	-	25
Subcontractors	1,080	3,743
Events	-	65
Legal and professional	1,000	-
Communications	-	105
Recruitment	160	229
Carried forward	11,081	16,297

Imago Dei
(A Charitable Incorporated Organisation)

Detailed Statement of Financial Activities
for the Year Ended 31 December 2025

	31.12.25	31.12.24
	£	£
Other		
Brought forward	11,081	16,297
Computer software	280	280
Short leasehold	9,209	-
Fixtures and fittings	52	52
Computer equipment	1,322	815
	21,944	17,444
Governance costs		
Accountants' remuneration for non audit work	456	426
Accountancy and legal fees	1,812	1,544
Bookkeeping	1,450	1,320
	3,718	3,290
Total resources expended	503,682	350,826
Net income/(expenditure)	20,542	(9,866)