

IMA

For the Citizens'
Rights Agreements

Annual Report and Accounts 2023-2024



Independent Monitoring Authority

Annual Report and Accounts 2023-2024

For the period 1 April 2023 to 31 March 2024

Presented to Parliament pursuant to Schedule 2 Section 14(4)
of the European Union (Withdrawal Agreement) Act 2020

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1. Introduction





1.1 Interim Chairman's Introduction

I am pleased to introduce the annual report and accounts for the Independent Monitoring Authority for the Citizens' Rights Agreements (IMA).

It is the third report we have produced since we were established in December 2020, as a result of the Withdrawal and Separation Agreements, to ensure the rights of EU and EEA EFTA citizens and their family members living in the UK and Gibraltar are upheld by public bodies.

I am introducing the report as the Interim Chair, a position I was honoured to accept following the decision of our inaugural Chair, Sir Ashley Fox, to step down during the period this report covers.



The report outlines the actions we have taken to fulfil our two statutory duties to monitor the application of citizens' rights under the Withdrawal and Separation Agreements and to promote the effective implementation of those rights.

In our monitoring work we check how the Agreements are being followed and applied by public bodies in the UK and Gibraltar and in our promotion work we ensure that public authorities in the UK and Gibraltar comply with the Agreements – correctly and completely.

This means that our activities must promote or explain what those rights are as outlined in the Agreements – so they can be better understood by our stakeholders, including citizens and public authorities.

During our third year in operation, we have once again highlighted when the rights of citizens are not being upheld. Those rights are that eligible citizens should be able to continue to live, work and raise families as they did before the UK left the EU.

This work has included publishing the results of our first inquiry which investigated whether a crucial stage of the Home Office's EU Settlement Scheme (EUSS) to which eligible citizens in the UK can apply to live in the UK was being delivered in a timely manner.

As a result of our investigations, we made a number of recommendations to the Home Office and we continue to work with them to ensure citizens can demonstrate they have access to rights while their applications for status are being assessed.

We also launched a second inquiry with work in this area ongoing, as well as continuing our work on assurance reviews into whether the rights of looked after children and children in care are being properly upheld by every local authority across the UK.

Another important piece of work for us in this year was our monitoring of how a significant High Court judgment on citizens' rights under the Withdrawal and Separation Agreements will be implemented by the Home Office.

Ensuring we are hearing directly from citizens continues to be a crucial for us and we again expanded our work in this area with more face-to-face engagement with drop-in sessions in various locations across the countries we serve. Our citizen panel also continues to be an important source of constructive feedback and challenge to the focus of our work.

Full details of all this as well as all the other issues we investigated, legislation monitoring undertaken and programmes to promote citizens' rights can be found in this report.

We have been pleased that generally bodies are making sure that eligible citizens can exercise their rights and we look forward to continue to work with them to ensure those rights are upheld in a spirit of co-operation, but as ever are mindful of our operational independence and impartiality.

I would like to take this opportunity to thank my fellow board members and colleagues at the IMA for their hard work throughout the year. I am grateful for their continuing dedication.

Finally, I would like to end this foreword by thanking the IMA's first Chair, Sir Ashley Fox, for his significant contribution towards both the establishment and development of the IMA.

Leo O'Reilly
Interim Chair

1.2 Message from the Chief Executive

This annual report covers the final year of the IMA's first strategy which covered the period from our go-live back in 2020 to the end of March 2024.



During the period we have grown and developed as an organisation exercising all our powers to help ensure EU and EEA EFTA citizens and their family members living in the UK and Gibraltar have their rights upheld by public bodies.

In the last three years, including the period covered by this report, we have learnt a great deal about the issues facing both citizens and public bodies in this area, not least that those issues are complex and will perhaps become more so as we move further away from the date the UK left the EU.

This complexity means it continues to be crucial there is a focus on how the Agreements are implemented by public bodies on behalf of citizens and their family members and that public bodies have the resources available to address any issues that might arise.

We have also learnt that while we have the power to receive complaints, that complaints on their own may not necessarily highlight or identify key issues of concern about the rights of EU and EEA EFTA citizens living in the UK.

This is why we are increasingly becoming an intelligence-led organisation to enable us to build a picture of where citizens' rights are being delivered effectively and where they are not, allowing us to shine a light on areas where our attention is needed and also where good practice should be recognised.

We remain keen to work with others, including third sector organisations and citizens' rights groups, our own citizen panel and directly with citizens. The IMA recognises the importance of hearing and understanding the citizen's experience.

We also continue to work in partnership with public bodies to address known issues and seek effective solutions for the benefit of citizens.

We know that we have a role to play in helping public bodies understand how they can get things right in the first instance. At the same time, we are keen to encourage public bodies to understand how they can assure the IMA and themselves around their respective roles in upholding citizens' rights.

Our work is about fundamentally monitoring and promoting citizens' rights within the Agreements so citizens can thrive; having the ability to exercise their rights to live, raise their families, work, access healthcare and education as they did before the UK left the EU.

The IMA continues to work with its partners to empower citizens in understanding their rights and how those rights should be applied. This will continue to be a major focus of our work for the coming years and features in our second strategy which will take us through to 2027.

Empowering individuals to advocate on their own behalf, but also to empower public authorities to get things right in the first place, will have far-reaching and long-lasting impacts on citizens.

I would like to end by thanking all my colleagues at the IMA for their commitment as we look forward to continuing to ensure we keep delivering for the citizens of the EU and EEA EFTA countries and their families who call the UK and Gibraltar home.

Miranda Biddle
Chief Executive

2. Performance Report

This report covers the period from 1 April 2023 – 31 March 2024.

Over the following pages we outline the purpose of our organisation, our main roles and responsibilities, the key risks and issues we face, as well as explaining how we have managed delivery of our objectives this year.





2.1 Who We Are and What We Do

Our Role

The IMA was established in 2020 and became operational as at 11pm on 31 December 2020. We are an independent body that makes sure the rights of EU and EEA EFTA citizens and their family members living in the UK and Gibraltar as at the 31 December 2020 are upheld following the departure of the UK from the EU.

The IMA has two broad duties – to monitor and to promote.

We monitor UK public bodies¹ to make sure they adequately and effectively implement and apply the rights provided for by the Citizens' Rights Agreements. We promote the adequate and effective implementation and application of the Agreements by holding public bodies to account where there is not full compliance.

As to the scope of the IMA's powers, these are framed by the rights set out in Part 2 of the Withdrawal Agreement and Part 2 of the EEA EFTA Separation Agreement ("the Agreements"). These rights are extensive and were designed to broadly provide EU and EEA EFTA citizens and their family members the same entitlements to work, study and access public services and benefits as they enjoyed before the UK left the EU.



The citizens covered by the Agreements are those from the 27 EU Member states as well as Iceland, Liechtenstein and Norway, along with their family members.

1 Public bodies include all parts of government and any body which exercises functions of a public nature. It would therefore include UK Government departments, the Northern Ireland Executive, the Scottish Government, the Welsh Government and the Government of Gibraltar. It also includes local government.

These citizens' rights include:



Residency: this means the right to live in the UK or Gibraltar. It also includes the right to enter and exit the UK and Gibraltar.



The right to work: this means the right to work, including self-employed work and also the right to continue to be a frontier worker.



Mutual recognition of professional qualifications: this means the right for qualifications which have already been recognised before 31 December 2020 (or in the process of being recognised at that time) to continue to be recognised in the UK.



Co-ordination of social security system: this means that individuals who have lived in both the UK and the EU before the end of the transition period can continue to be able to access pensions, benefits and other forms of social security.



Equal treatment and non-discrimination: within scope of the rights set out above, EU and EEA EFTA citizens and their family members are entitled to be treated equally with UK citizens and not to be discriminated against on the grounds of their nationality. This includes ensuring access to certain public services such as education, healthcare and certain benefits.

Detailed information on the IMA's powers can be found on our website including our [Annual Plan for 2023/24](#) and [operational guidance](#).

In summary, the IMA's specific powers are as follows:

Our power to receive complaints

We can receive complaints from persons who claim to have a right under the Agreements². Complaints may report where the UK or Gibraltar has failed to comply with these Agreements, or where a public body has acted or is proposing to act in a way that prevents the person exercising the right in question.

The IMA will consider every complaint received and will tell the person who made the complaint whether we will carry out an inquiry. If we do not carry out an inquiry, we may advise the person about other ways of dealing with their complaint.

Complaints are one way we have to understand the experiences of EU and EEA and EFTA citizens and their families. We also gather intelligence from various organisations and sources to help us understand the issues and challenges that citizens and their families may be facing anywhere in the UK or Gibraltar.

Our focus is on general or systemic failings in the actions or behaviours of public bodies and organisations that are impacting on the lives of citizens and their families. This is a key criteria we use to determine whether to carry out an inquiry. The issues raised by an individual complaint may not meet the threshold for carrying out an inquiry. In these cases, we may advise the person concerned about other ways of dealing with the subject matter of their complaint.

We also maintain the information from both our intelligence gathering and complaints received as it may help form a wider picture over time of systemic failings.



2 The IMA may also receive a complaint from a person who claims to have a right provided under UK or Gibraltar law which corresponds to rights provided under the Agreements.

Our power to conduct inquiries

Our powers to conduct inquiries are set out in paragraph 25 of Schedule 2 to the European Union (Withdrawal Agreement) Act 2020 ('the Act')³.

We may decide to conduct an inquiry in one of three situations:

- (i) Following a request from the Secretary of State, the Northern Ireland Executive, the Scottish Government, the Welsh Government, or the Government of Gibraltar.
- (ii) As a result of a complaint or series of complaints received.
- (iii) Of our own initiative.

The purpose of an IMA inquiry is to:

- decide whether the United Kingdom and Gibraltar has failed to comply with the Agreements; or
- decide whether a relevant public body has acted or is proposing to act in a way that prevents a person exercising a relevant right (see definition in paragraph 41 of Schedule 2 to the Act); and
- to identify any recommendations for relevant public bodies appropriate to promote the adequate and effective implementation of the Agreements.

When considering whether to carry out an inquiry we consider the importance of addressing general or systemic failings. We may not carry out an inquiry in the situations in (ii) or (iii) above unless we have reasonable grounds to believe that the inquiry may conclude that a failure to comply with the Citizens' Rights Agreements has occurred or that a public body has acted or is proposing to act in a way that prevents a person from exercising their rights under the Agreements.

³ The corresponding power in relation to Gibraltar is found in regulation 8 of the Gibraltar Regulations.

2. Performance Report

To inform this assessment we will carry out pre-inquiry investigations. In carrying out such investigations we may be able to resolve any issues in a more timely way than proceeding to full inquiry. We refer to this action as an Early Case Resolution.

In September 2023 we launched an [inquiry](#) after receiving reports of citizens experiencing delays with their EUSS applications.

The IMA has received information and complaints from people experiencing long wait times for a decision on their application. These include people waiting beyond estimated application processing times advised by the Home Office.

As part of the inquiry, we are considering the impact these delays are having on citizens who have applied to the scheme. The IMA called on EU and EEA EFTA citizens and their family members who reside in the UK to share their experiences via an online survey to inform the inquiry.

We also published details of our [first inquiry](#) in June 2023 into whether the Home Office (HO) has fulfilled its obligation to issue a Certificate of Application immediately to EUSS applicants. We found that the Home Office had failed to comply with its obligation under the Withdrawal and Separation Agreements to issue a Certificate of Application immediately to EU Settlement Scheme (EUSS) applicants, for particular types of application.

EU and EEA EFTA citizens and their family members who apply to the EUSS but are awaiting the outcome of their application should receive a Certificate of Application immediately. This certificate is the only means to evidence their rights, for example the right to work, rent or access benefits, while their application is being considered.

The IMA made a number of recommendations to the Home Office as a result of this inquiry. This included collecting meaningful data to monitor the time taken to validate applications to better manage the system of issuing certificates.

We welcomed the Home Office's commitment to better monitor processing times and their acceptance of this recommendation in our inquiry report.

The IMA continues to work with the Home Office on this matter and undertakes monitoring to assess the operational impact of the changes made by the Home Office.

Themes

In 2023 we initiated enquiries into 15 issues which were escalated for further investigation. A number resulted in Early Case Resolutions (ECRs) or No Further Action (NFAs) with the rest still subject to ongoing engagement with the public bodies involved. We refer to something as an Early Case Resolution where we have made recommendations and worked with public bodies to resolve an issue which has either been reported to us as causing issues for citizens or could potentially cause issues. A No Further Action is when we have, at the stage of working with public bodies, found no action is needed to be taken. In both the cases of ECRs and NFAs we reserve the right to take further action in future if the need arises.

More information about the ECRs and NFAs are outlined on our [website](#) and below is a list of some of the main areas of concern investigated.



IMPACT OF OUR WORK: Access to UKVI Accounts – We raised concerns with the Home Office regarding Grant Funded Organisations (GFOs) being unaware of the process for EUSS status holders to access their UK Visas & Immigration (UKVI) accounts. These accounts provide a secure record of immigration status for citizens. We were concerned this lack of awareness could prevent citizens from evidencing or exercising their rights under the Agreements. After discussions with the Home Office, the process for unlocking accounts was clarified. The Home Office also confirmed support routes for GFOs, including a dedicated community organisation line and the EUSS Vulnerability Team. The Home Office agreed to promote these escalation routes and account unlocking processes at their Safeguarding User Group meetings and through the GFO network communication platform.

2. Performance Report

Area of concern	Cases investigated		Outcomes
Access to Healthcare	1	NHS Charges for applicants to the EUSS (Scotland)	Early Case Resolution - Monitoring
	2	Health and Social Care Charges for Applicants to the EUSS (Northern Ireland)	Early Case Resolution
	3	Hospital charges for overseas visitors: implementing EU Exit amendments Guidance	Early Case Resolution
Equal Treatment and Non-Discrimination	1	The Education (Student Support etc) (Amendment) Regulations (Northern Ireland) 2022	Early Case Resolution
	2	A guide to financial support for further education students in 2022 - 23	Early Case Resolution
Residence	1	EUSS Family Permits	Ongoing
	2	Biometric Residence Cards (BRC) – delays and unclear guidance	No Further Action
	3	Dependent Relatives: Children of durable partners	No Further Action
Social Security	1	Mandatory Reconsideration Letters	No Further Action
	2	Cost of Living Payments	No Further Action
	3	The Disability Assistance for Working Age People (Transitional Provisions and Miscellaneous Amendment) (Scotland) Regulations 2022	Early Case Resolution
Living in the UK	1	Enforcement Reforms	No Further Action

Our power to take legal action

Our powers to take legal action are contained in paragraph 30 of Schedule 2 to the European Union (Withdrawal Agreement) Act 2020.⁴ It provides that the IMA may:

- take legal action, or
- intervene in any legal proceedings.

In both cases, the IMA must be satisfied that it is appropriate to do so in order to promote the adequate and effective implementation or application of the Agreements.

While we are only able to take legal action by way of judicial review proceedings,⁵ we can intervene in “any” legal proceedings. This includes not only public law actions brought against public bodies, but sometimes we may also consider it is appropriate to join private causes of action in order to ensure that we are effectively performing our duties.

Our approach to the exercise of our litigation powers is also detailed in our [operational guidance](#).

The IMA exercised its litigation powers on six occasions during 2023. Of those, five were the exercise of the IMA’s power to intervene within proceedings, and one was the IMA’s own action. The IMA also made a decision not to intervene in 13 cases, and to resist an appeal in one case.

Consistent with its approach to publication of its litigation activities, the IMA has published its key documents filed within these cases, and these are all available on our [website](#).

4 The corresponding power in relation to Gibraltar is found in regulation 13 of the Gibraltar Regulations.

5 Applications to the supervisory jurisdiction of the Court of Session in the case of Scotland.

2. Performance Report



IMPACT OF OUR WORK: Citizen Engagement – As well as our citizen panel which is made up of EU and EEA EFTA citizens from across Europe living throughout the UK and Gibraltar and which meets virtually a number of times a year to help us hear their lived experiences we also try, where possible, to meet face to face with people.

In 2023-24 we held a number of drop-in sessions with both our Chief Executive and Interim Chair in attendance to hear first hand about the issues facing citizens living in the UK and Gibraltar since the UK left the EU.

At the events in Gibraltar and Scotland we also met with governments and advocacy bodies to gain their perspective on how public bodies are upholding the rights of citizens and their family members.

Judicial Review

As to the IMA's own action, the IMA issued proceedings, as a precautionary measure, against the Secretary of State for the Home Department in respect of The Immigration (Citizens' Rights Appeals) (EU Exit) (Amendment) Regulations 2023.

The proceedings were immediately stayed in order for the IMA and the Home Office to engage in discussions. The proceedings were withdrawn by consent, following commitments by the Home Office, which are detailed in the [legislation monitoring report](#) on our website.

We also continued our monitoring of how the Home Office intended to implement a significant High Court judgment related to citizens' rights under the Withdrawal and Separation Agreements following a successful judicial review by the IMA.

Interventions

The subject matter of the IMA's interventions in 2023-24 has generally fallen within two categories (with the exception of the *K* case set out below). These categories are (1) the application of the Charter of Fundamental Rights of the European Union ('the Charter') and (2) extended family members, including durable partners.

On the first issue, the IMA's interventions have sought clarity as to the extent of the Charter application under the separation agreement framework. On the second issue, the IMA's interventions have sought clarity on whether those extended family members who may have made mistakes in their residence applications prior to the end of the transition period may be able to rely on their rights under the separation agreements.

The IMA intervened in five cases during 2023 as follows:

1. *K v SSHD* (Upper Tribunal)

This case concerns delays in applications to the EUSS as a result of pending prosecutions. The issues raised included whether there is any obligation to decide applications under Article 18 of the Withdrawal Agreement within a reasonable time together with how an assessment as to what is reasonable is made. Judgment is awaited at the end of the reporting period of this Annual Report.



2. *Celik v Secretary of State for the Home Department* (Court of Appeal)



This case raises issues about how the Withdrawal Agreement should be interpreted, in particular whether an application for leave to remain as a durable partner under the EUSS, submitted before the end of the transition period, can be treated as an application falling within Article 10(3) of the Agreement. Judgment was handed down on 31 July 2023, with the Court of Appeal dismissing the appeal.

2. Performance Report



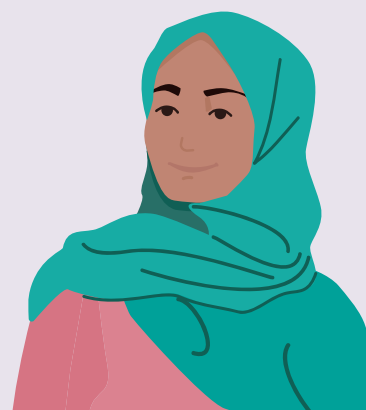
IMPACT OF OUR WORK: Adult and Child Disability Payments – As part of our legislation monitoring we reviewed regulations concerning Adult Disability Payment (ADP) and Child Disability Payment (CDP) in Scotland. We observed that the guidance for decision makers did not clarify the eligibility of applicants to the EUSS after June 30, 2021, including joining family members, for ADP. Concerns arose regarding the compatibility of the guidance with the Citizens' Rights Agreements. To ensure compatibility, the IMA asked for the guidance to be updated to include all individuals with protected rights under the Agreements as eligible for ADP and CDP. The Scottish Government committed to updating the guidance to clarify eligibility criteria and to publish the updated guidance on the Social Security Scotland website.

3. VS v a Local Authority

4. C v a Local Authority (County Court appeals)

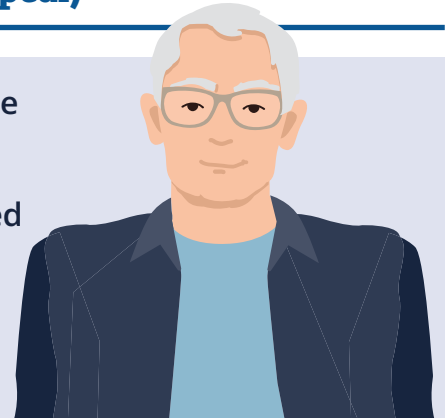
These cases follow on from the IMA's Court of Appeal interventions in 2022 in cases CA-2022-000752 and CA-2022-1016 which concerned the interpretation of the Withdrawal Agreement, specifically in relation to issues including derivative rights, non-discrimination rights, and the application of the Charter following the end of the transition period in the context of applications for homelessness assistance. Both of those cases concluded prior to hearing.

The above two cases raise similar issues, concerning two citizens with pre-settled status who were refused homelessness assistance by different local authorities. The IMA intervened to seek clarity from the courts on the scope of the Withdrawal Agreement and the boundaries of Charter protection, and to assist the court in its decision. The first case did not reach substantive hearing, judgment on the second was awaited at the end of the reporting period of this Annual Report.



5. Siddiqua v Entry Clearance Officer (Court of Appeal)

This case concerns a question of interpretation of the Withdrawal Agreement, specifically whether an application for an EEA family permit submitted before the end of the transition period can be treated as an application falling within Article 10(3) of the Agreement. The Court of Appeal handed down their judgment on 14 March, 2024. The applicant lost his appeal.



Secretary of State for Work & Pensions v AT (Court of Appeal / UK Supreme Court)

The IMA also continued its intervention from 2022 in the case of AT within the Court of Appeal. Judgment was handed down in November 2023, holding that those in the position of AT were entitled to rely upon the Charter under the Withdrawal Agreement framework, and therefore a refusal of Universal Credit in these circumstances was unlawful. The Secretary of State was refused permission to appeal to the Supreme Court by the Court of Appeal.



IMPACT OF OUR WORK: Disability Living Allowance We received a complaint regarding the Department for Work and Pensions (DWP) potentially disregarding a Certificate of Application (CoA) when assessing eligibility for Disability Living Allowance (DLA). After preliminary inquiries, it became clear that while the DWP's decision was justified, the communication to the citizen was confusing due to typographical errors and incorrect references to the CoA. The DWP conducted a lessons' learned exercise. They also agreed to investigate errors and propose measures to prevent such issues in the future using their Quality Assurance Frameworks and Departmental Charter.

Key risks and Issues Summary

We established a risk management framework to ensure we identify, manage and appropriately review the risks to achieving our objectives. As outlined later in our Governance Statement, risks to delivering our objectives are identified, assessed, managed, reviewed and recorded through risk registers at various levels of the business.



Three key risks have been managed and regularly discussed when reviewing our corporate risk register during the year.

These risks have been assessed as high risk, with impact across two of the strategic objectives:


Strategic Objective (SO) 3: Seek resolution where rights are not being upheld.

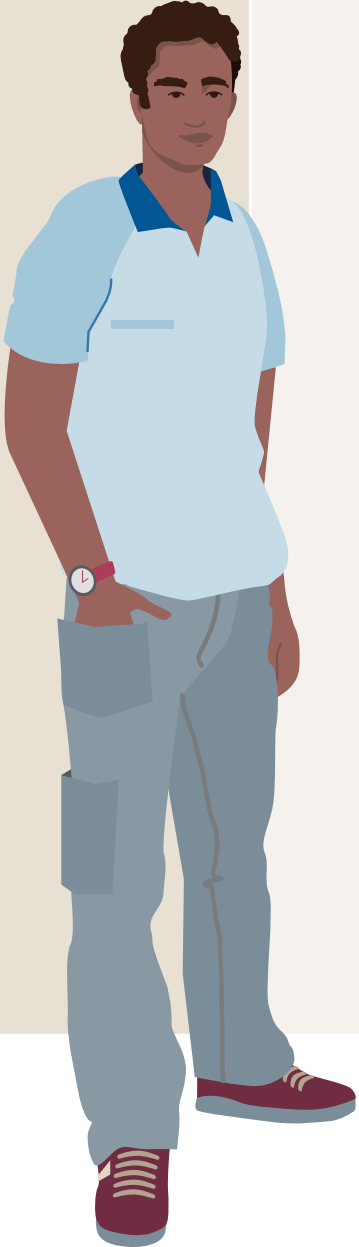
Strategic Objective (SO) 4: To Continue to develop a collaborative and modern workplace which promotes a culture of transparency to deliver for citizens.

Risk	Description	Controls and Mitigating activity
<p>SO 4</p> <p>IMA not being able to fully deliver its statutory duties and compliance with MoJ/ Cabinet Office requirements.</p> <p>Annual Risk Trend: ▲</p>	<p>Reduced budget allocation for future financial years could affect IMA's ability to and fully undertake its primary duties.</p>	<p>We monitor the financial position of the public sector and ensure we maintain open dialogue with MoJ; hold regular forecast and budget review meetings with managers; and consider all options for spend to save opportunities alongside value for money considerations to ensure we are equipped to continue to deliver our statutory duties.</p>



2. Performance Report

Risk	Description	Controls and Mitigating activity
<p>SO 4</p> <p>IMA not being able to fully deliver its statutory duties across monitoring and promoting duties.</p> <p>Annual Risk Trend: ◀▶</p> 	<p>Lack of key human resource resulting from not having the right people with the right skills and in the right place.</p>	<p>We have reviewed working arrangements to ensure flexibility and make better use of wider office working</p> <p>Parts of the operational delivery directorate has seen a movement of resources to ensure we have the skills needed in the right teams as our work evolves.</p> <p>We have used all recruitment options available to us and will implement learning during 24/25 from the review on recruitment and retention undertaken by the Government Internal Audit Agency in 23/24.</p> <p>We will continue to review our resources as we align business plans to align to the IMA strategy for 24/27.</p> <p>The number of vacant posts has dropped as we approached year end but will be an area to monitor during 24/25. Being a small organisation, we will continue to assess the risks around single points of failure within our workforce. This risk has been partly mitigated during 23/24 through the Public Bodies review which concluded strong compliance with good practice indicators across Governance areas.</p> <p>An emerging risk relates to how we attract staff from the wider Civil Service to work for the IMA. A new recruitment video will be rolled out in 24/25.</p>

Risk	Description	Controls and Mitigating activity
<p>S03</p> <p>Variable demands/ fluctuations of IMA work</p> <p>Annual Risk Trend: ◀▶</p> 	<p>Resource and organisational structure of the Intelligence Hub does not reflect the volume of future work and anticipated demands</p>	<p>During 23/24 we have focused on changing how we capture and receive intelligence which will then drive our compliance and assurance work to ensure we focus on the right areas, and on issues where we can have the most impact. Some of this has involved recruitment, but our focus has also been on developing working practices through an intelligence tool to structure new ways of working.</p> <p>This tool will be embedded in new ways of working in 24/25 as we become an intelligence-led organisation based on assurance rather than complaint-led. This reflects the IMA has a duty to monitor / promote those areas that require change but also highlighting areas of best practice.</p> <p>How we embed new ways of working around Data and Insight will be a risk to be monitored in 24/25.</p>

2.2 IMA in Numbers

Our dedicated efforts over the past year have undeniably resulted in a substantial impact, as evidenced by the compelling numbers outlined opposite.





24
key pieces of
legislation monitored



1,000
respondents
to our survey



67%
Staff Engagement Score
(Civil Service People Survey)

**Issues investigated
across 5 key themes:**

1. Access to Healthcare
2. Equal Treatment & Non-Discrimination
3. Residence
4. Social Security
5. Living in the UK



4
All staff
events held



**Intervened in
6 legal cases**



151
complaints
received



1000+
articles written
about the IMA



£5.4m
annual resource
expenditure for 2023-24



60+
members of our
Citizens Panel

2.3 Delivering Against Our Annual Plan

2.3.1 Performance Overview

The IMA outlined four key priorities in our Annual Plan for 2023-24. These were to:

- **A** – Communicate openly and transparently to raise awareness of the relevant rights and promote trust among citizens and stakeholders
- **B** – Gain assurance that the relevant rights are being upheld
- **C** – Seek resolution where rights are not being upheld
- **D** – Continue to develop a collaborative and modern workplace which promotes a culture of transparency to deliver for citizens

To meet these key priorities; 24 measures were set across a range of activities including:

- taking legal action where we consider it is appropriate in order to promote the adequate and effective implementation of citizens' rights
- conducting assurance reviews and making sure our reports in relation to these reviews are made public
- reviewing all key legislation in relation to Part 2 of the Withdrawal Agreement and Part 2 of the EEA EFTA Separation Agreement
- delivering to our budget
- undertaking a Board effectiveness review.

A summary of the final position of the 24 measures is illustrated below with almost all achieved (21) with two partially achieved and one mostly achieved.

One of the partially achieved measures related to our employee engagement scoring less than our target by 6%. As a result we have put in place a comprehensive action plan which included refreshing our approach to employee engagement and focussing on creating more opportunities for closer staff working, learning and development and wellbeing.

The other partially achieved was in relation to our ambitious timetable to deliver all our reports into our assurance reviews into looked after children by the end of March. When setting this target we could not anticipate the reduced resources and increased work volume which arose throughout the year that put pressure on delivering this task.

Our intelligence targets were mostly achieved with our annual survey report being published slightly later than planned and 88% of work on themes relating to potential issues being processed within 90 days (against a target of 95%).

	Not applicable	Not achieved	Partially achieved (>50% of target)	Mostly Achieved (>95% of target)	Achieved but later than planned	Achieved
No of measures	0	0	2	1	0	21

2.3.2 Performance Analysis

Full details of how we performed against our key priorities is outlined below.

A – Communicate openly and transparently to raise awareness of the relevant rights and promote trust among citizens and stakeholders

We continue to use all communication channels and every opportunity to raise awareness of our existence and role among stakeholders. We explain what we do and how we do it and what rights citizens should have upheld.

We issue guidance to help make things clearer to citizens, this includes video content about what people should expect to see when returning to the UK and regularly update our FAQs page on our website.

A comprehensive engagement programme continues to be implemented. Meetings took place with organisations supporting and representing EU citizens such as Settled, the 3Million, and Citizens Advice Services. We also met with representatives of the Northern Ireland Executive, Scottish Government, UK Government, Welsh Government and the Government of Gibraltar.

We wrote to every elected member of the legislatures of the UK, Gibraltar, Northern Ireland, Scotland and Wales. We met and continue to meet with EU Embassies as well as organisations that work with EU citizens.

We also launched our third communications campaign using social media and radio to raise awareness of the rights that EU and EEA EFTA citizens are afforded by the Withdrawal and Separation Agreements.

We also continue to attend many networks and organise events including face to face sessions with citizens, support groups and politicians in Gibraltar and Scotland to hear first hand about the issues facing people living in the UK and Gibraltar after the UK left the EU.

Targets

Target	Measure	Result
<p>Use all communication channels to raise awareness of the rights among citizens so they are empowered to act and taking every opportunity to promote the work of the IMA</p>	<p>We used all available channels to highlight and amplify the work of the IMA. We secured more than 150 new pieces of coverage of the work of the IMA. We have grown all our social media channels and diversified our content to include videos and produced new downloadable materials to raise awareness of citizens' rights.</p>	<p>Met</p>
<p>Facilitate the smooth running of the citizen panel meetings and workshops so the panel members feel engaged and provide valuable insights to the IMA as a result</p>	<p>Our Citizen's Panel remains a key part of our stakeholder engagement with citizens. We held two meetings this year and completed a review into its ways of working to enhance how we use it to help support our objectives. We will open a recruitment campaign for new members during 2024/25.</p>	<p>Met</p>
<p>Clearly explaining the outcome of our legal and investigative work</p>	<p>Reports are all published on the IMA's website and public bodies made aware before publication if it involves them.</p> <p>Statements and social media are also used to promote the work being undertaken.</p> <p>We have issued final inquiry reports, legislation monitoring reports and statements on our work to clearly explain the outcomes we have achieved.</p>	<p>Met</p>

2.3 Delivering Against Our Annual Plan

Target	Measure	Result
<p>Publish our Annual Reports, plans and operational guidance</p>	<p>Publishing these reports helps to explain the work that we do so citizens and stakeholders can better understand our remit and how we can help and work in partnership to address any issues relating to citizens' rights being upheld. We published our:</p> <p>Annual Plan for 23-24 in April 23.</p> <p>Annual Report to the Joint Committee and Specialised Committee for 2022 in June 23.</p> <p>Annual Report and Accounts in November 23.</p> <p>All publications are linked to on social media</p> <p>Operational Guidance updated and republished in December 23</p>	<p>Met</p>
<p>Promoting the publication of our issues log and legislation reports</p>	<p>The work in this area helps to shine a light on what issues could potentially be facing citizens as well as remedies which have been put in place to help rectify any problems.</p> <p>Legislation Monitoring (LM) reports are regularly uploaded to the website.</p> <p>A video summarising our approach to LM information was also produced.</p> <p>Issues' Log page and related outcomes continue to be published on social media channels</p>	<p>Met</p>

Case Study – Re-entry to the UK

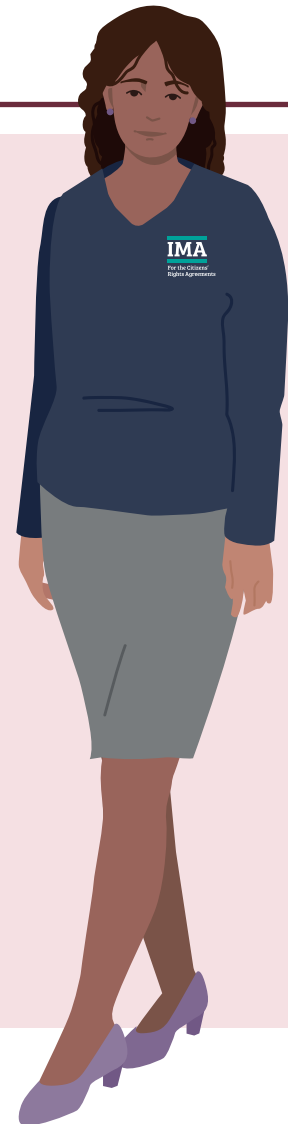
We reminded EU and EEA EFTA citizens what to expect when travelling amid reports of difficulties at the UK border including information from citizens being refused re-entry.

We created [four step-by-step videos](#) to detail the procedures for citizens travelling on a passport, national ID card, family permit, or with a valid EU Settlement Scheme (EUSS) pending application.

We were mindful that such reported incidents could create understandable concern for citizens and their families and wanted to help people planning to travel to familiarise themselves with the procedure at the UK border and to be fully aware of their rights.

We had also previously published an open letter to air carriers reminding them of Home Office guidance following complaints from citizens who were denied boarding.

The videos were promoted on our website and social media channels and shared widely with advocacy groups and embassies who also helped to amplify the information.



B – Gain assurance that the relevant rights are being upheld

The IMA has a statutory duty to monitor the implementation of the rights by keeping under review the adequacy and effectiveness of the actions of public bodies.

This means that we will actively look for evidence that rights are being upheld, seeking assurance from public bodies over their actions in relation to EU and EEA EFTA citizens and their family members.

As part of this work we work closely with public bodies to understand how they are ensuring the rights of citizens are being upheld. We undertake assurance reviews with an example of our approach outlined below and ensure that all legislation which has a potential impact on citizens is identified and analysed.

All reports in relation to both our assurance reviews and our legislation monitoring is made public on our website and highlighted on our social media channels.

Targets

Target	Measure	Result
Conducting assurance reviews with public bodies and ensuring reports are made public	All assurance reviews with public bodies planned for the financial year to be completed and published on our website.	Partially achieved – Nine of 12 phase one Looked After Children Reports were published before the end of March 2024. We also completed 50% of phase two Looked After Children assurance cases during 2023/2024. Reduced resources and an increased demand on workloads meant this measure was only partially achieved. The work continues to progress with recruitment and reprioritising of resources.

Target	Measure	Result
<p>Undertaking compliance activity with public bodies to ensure rights are being upheld</p>	<p>Compliance activity means working with public bodies where issues have been identified to help to develop a solution to remedy the situation so citizens have access to the services their rights identify.</p> <p>96% (against a target of 85%) of our compliance cases have met our target of reaching their outcome recommendation within target milestone.</p> <p>The conclusion of compliance cases can lead to the publication of early case resolutions or no further action to explain what has happened. These are detailed on our issues' log.</p>	<p>Met</p>
<p>Identifying and analysing key legislation which affects the exercise of the rights of EU and EEA EFTA citizens and their family members</p>	<p>All key legislation identified has been analysed within 12 weeks of enactment.</p>	<p>Met</p>

2.3 Delivering Against Our Annual Plan

Target	Measure	Result
Working in partnership with public bodies and regulators to seek information on how rights are being protected, promoting best practice and sharing learning	We attended regular meetings with our Cross Whitehall Group which is made up of representatives from the UK Government departments as well as with our Devolved Governments Group which is made up of representatives of the devolved governments. We also regularly liaise with the Government of Gibraltar. Written updates are also provided to Devolved Governments when requested. Existing Memorandum of Understandings with Public Bodies which are all published on our website are being reviewed as required.	Met

Case Study – Assurance Reviews

We continued our [assurance review](#) to find out what measures local government across the UK are taking to ensure eligible EU and EEA EFTA looked after children, care leavers and children in receipt of local authority care and support (for example children in need) have their rights protected in 2023.

We undertake assurance reviews in order to gain a deeper understanding of areas where, although there might not be complaints, we want to be assured that processes are in place to ensure the rights of citizens and their family members will be upheld.

Following the UK's departure from the EU, all eligible citizens – including children – need to apply to the EUSS to secure their rights in the UK.

The IMA is assessing whether local governments are upholding their responsibilities to support applications to the scheme for these children and care leavers.

The review involves all local authorities in the UK and is therefore being undertaken in stages across England, Northern Ireland, Scotland and Wales. Separate reports will be provided for each part of the UK while England will be separated into nine different regions with reports for each region. The work is currently ongoing.

We are considering how local government identifies all looked after children, care leavers and children in receipt of local authority care and support who need to apply to the EUSS, as well as the procedures they have in place for monitoring applications. The review will indicate whether the IMA is satisfied these children will be able to access their rights. These include the right to work and study as well as access healthcare, housing and social security when needed.

Further action by the IMA, such as compliance investigations and litigation, may be considered if the IMA believes that rights under the Agreements of looked after children, care leavers and children in receipt of local authority care and support are at risk.



C – Seek resolution where rights are not being upheld

The IMA has powers to receive complaints, undertake inquiries and take legal action.

This means that we looked into information and intelligence about where there may be evidence of potential issues, as well as considering any action we might take to prevent rights from being breached.

This includes examining complaints received from citizens and monitoring the actions of public authorities in the UK and Gibraltar as well as the laws which implement citizens' rights.

In 2023-24 we received 151 complaints. Reviewing these complaints help us identify potential systemic issues as well as identifying opportunities for early resolution.

We also proactively monitored intelligence including information from publications of key organisations, media and social media and undertook an annual survey to better understand the experience of citizens living in the UK and Gibraltar.

We continue to take legal action where we consider it is appropriate in order to promote the adequate and effective implementation of citizens' rights. In 2023-24 we used our [litigation powers](#) on six occasions.

We also concluded one inquiry and [launched](#) another in 2023-24.

Targets

Target	Measure	Result
Proactively monitoring intelligence including information from publications of key organisations, media and social media and undertaking an annual survey of citizens to better understand their experience of living in the UK and Gibraltar.	100% of Intelligence collected is processed within 10 working days Themes are reviewed every month and scores are adjusted if appropriate.	Mostly Achieved – We published our annual survey report in December 2023. 88% of issues (against a target of 95%) are grouped into appropriate themes within 90 days

Target	Measure	Result
<p>Reviewing all complaints received from citizens to identify potential systemic issues and identifying opportunities for early resolution</p>	<p>All complaints received received a response within 10 working days of complaint submission. (Target 95%)</p> <p>98% of in scope complaints received a completed scope decision within 1 calendar month of receipt. (Target 95%)</p>	<p>Met</p>
<p>Taking legal action where we consider it is appropriate in order to promote the adequate and effective implementation of citizens' rights</p>	<p>We continue to use our powers as appropriate and take legal action when we consider this necessary.</p> <p>We intervened in six cases this year and details of those cases are outlined earlier in this report.</p>	<p>Met</p>
<p>Conducting high quality, independent and timely inquiries where appropriate</p>	<p>We completed one inquiry report into EUSS Certificates of Application. This was published in June 2023.</p> <p>We also launched another inquiry into whether there are delays in processing EUSS applications. Information about both of these inquiries is outlined earlier in this report.</p>	<p>Met</p>

Case Study – Legislation Monitoring

We monitored how the Home Office intended to implement a significant High Court judgment related to citizens' rights under the Withdrawal and Separation Agreements following a successful [judicial review](#) by the IMA.

In December 2022, the High Court found certain aspects of the EUSS to be unlawful.

The Court's ruling affects more than two million EU and EEA EFTA citizens with pre-settled status.

The Home Office said they planned to address the High Court's judgment by granting a two-year extension of pre-settled status for those who haven't switched to settled status shortly before their original expiry date, automatically converting as many pre-settled status holders to settled status as possible, and ensuring individuals can rely on their permanent residency rights once acquired.

However, the IMA was concerned that the two-year extension for pre-settled status did not address the Court's ruling and that citizens may face challenges in areas of their lives, such as employment or housing due to the temporary nature of pre-settled status being reflected on official documents.

The IMA has also urged the Home Office to make a public statement clarifying the rights of citizens under the Agreements. The IMA continued to monitor and work with the Home Office in relation to implementation of the judgment throughout 2023.



D – Continue to develop a collaborative and modern workplace which promotes a culture of transparency to deliver for citizens

We continue to promote a strong, transparent and open culture and are committed to equality, diversity and inclusion to help ensure we can carry out our activities in a comprehensive, robust and timely manner.

We are a customer-centric, collaborative organisation which operates effectively and efficiently to monitor and promote the implementation, and application of citizens’ rights.

We manage our budgets and resources robustly, complying with spending controls, where applicable, and ensuring value for money. Our website has not suffered any significant down time and has been available to citizens as needed.

We work in a collaborative way and encourage our people to make the most of the learning and development opportunities available to them while we also undertook a board effectiveness review.

Target

Target	Measure	Result
Managing our budgets and resources robustly, complying with spending controls, where applicable, and ensuring value for money.	The IMA has complied in full with spending controls and ensured value for money. There has been no significant issues with control totals and has managed resources and delivered within budget.	Met
Ensure our website is accessible to the public at least 97% of the time.	There has been no downtime to report preventing public access to our website during this financial year.	Met

2.3 Delivering Against Our Annual Plan

Target	Measure	Result
Encouraging collaboration, learning and development maintaining staff engagement levels via the People Survey at over 70 per cent.	Annual People Survey is undertaken by IMA staff each year.	Partially Met – Overall employee engagement index is 64 per cent which is favourable in comparison to many other organisations but is below our target. We have put in place a comprehensive action plan to address issues including encouraging greater awareness of learning and development and promoting workplace wellbeing.
Continue to work towards recognised standards such as Investors In People.	Following consideration the IMA has agreed to focus on internal development of people and teams before seeking appropriate external accreditation.	Met
Minimum 90% of key training to be completed.	99% of staff completed key training by 31 March 2024.	Met
A Board effectiveness review will be undertaken with any actions completed in a timely manner.	A board effectiveness review began in March 2024 and will be completed in June 2024.	Met
We will assess ourselves against the Cabinet Office guidance for review of new public bodies to ensure the IMA is effective and fit for purpose.	Summary report published 17 November 2023.	Met

2.3 Delivering Against Our Annual Plan

Target	Measure	Result
We will aim to have an average short-term annual sickness absence target of no more than 5 days lost per full time employee in 2023 – 24.	Average working days lost reported on a rolling 12-month basis. Total average working days lost in 12-month period 1 April 2023 – 31 March 2024 was less than 1 day per person.	Met
Ensure all correspondence is responded to in line with statutory or internal guidelines.	Freedom of Information and Subject Access Requests were responded to within statutory guidelines. All correspondence replied to within internal service level agreements.	Met
Embedding equality, diversity and inclusion, and commitments to the Northern Ireland Equality Commission including Disability Action Plan.	Annual return submitted and action plan implemented.	Met

Case Study – Inclusion Forum

An Inclusion Forum has been set up at the IMA to help to create a workplace culture that best supports our people, builds diverse teams, promotes equality of opportunity, and allows everyone to be included, welcome, safe and valued, regardless of their background or identity.

Made up of people from across the business, they meet on a regular basis to champion inclusion across the organisation helping to organise events and activities to raise awareness and promote inclusivity.

Each member of the forum has a responsibility for an area of inclusion to promote to provide visibility and leadership to staff across the IMA in relation to the specific characteristic that they champion.

All champions:

- Value and promote diversity, equality and inclusion, acting as a role model in how they behave towards others.
- Work in partnership with staff networks and others to raise awareness and understanding of diversity issues and to address misconceptions/ misperceptions.
- Use their role to highlight significant issues and champion action to address these.
- Work together within and across business areas to ensure a department-wide reach.
- Generate a positive, tolerant, open and fair environment within the IMA, that respects and values difference and allows all staff to give their best.



2.3.3 Sustainability Statement

The IMA has been given an exemption from providing a sustainability statement for the period covered by this report by the Department for Environment, Food and Rural Affairs.



The exemption has been granted as the IMA is a tenant of Swansea City Council so there are challenges in acquiring accurate sustainability data.

The IMA also does not meet the requirement in terms of staffing number or size of office premises in order to produce a report.

However, in line with its landlord the IMA does encourage its staff to operate sustainably where we can. This means we ensure there are recycling initiatives in place including the placement of bins to allow staff to sort any waste items into separate areas so they can be easily collected and processed for recycling by Swansea City Council.

All paper used in the office is 100% recycled as are toners and we also recycle IT equipment where appropriate.

We regularly promote sustainable topics on our intranet, including encouraging staff to share blogs about topics of interest.

2.3 Delivering Against Our Annual Plan

There is information in our offices about the energy efficient use of heating and lighting with staff encouraged to only switch on lights when needed.

We also promote sustainable transport with staff able to benefit from a cycle to work scheme with showers and facilities to store bikes all present at our office buildings. Any necessary business trips should always be undertaken on public transport where possible.

Hybrid working has also been adopted by the IMA which enables people to work from home some days of the week thereby cutting down on unnecessary car journeys.

With all our sustainability initiatives, we consider how they help support the [Greening Government Commitments 2021 to 2025](#).

Finally; sustainability is a regular topic at our People Forum with activities to promote and protect our natural environment regularly promoted.

Financial Review

The IMA's resource budget in 2023-24 was £5.8 million. Expenditure against this budget was £5.4 million. In addition, the IMA incurred £0.8 million of overhead recharges from the MoJ. The IMA has managed expenditure and activities within the budget and controls set by the MoJ.

	2023-24 £million	2022-23 £million
Staff costs	4.1	3.5
Other operating costs	1.3	1.4
MoJ recharge	0.8	0.5
Total net expenditure	6.2	5.4



Staff costs have increased in year due to the pay award in 2023-24, a small increase in the use of Agency staff to cover key vacancies; and reflecting an increase in overall headcount in year in comparison to the 2022-23 headcount figure which included a higher number of vacancies. Other operating costs have been managed within existing budgets; whilst MoJ recharges to the IMA have increased largely due to an increase in ICT support charge driven by a rise in MoJ IT staff costs.

Staff resources have been directed in year to deliver the IMA Annual plan for 2023-24 across the four key priority areas:

A	Communicate openly and transparently to raise awareness of the relevant rights and promote trust among citizens and stakeholders
B	Gain assurance that the relevant rights are being upheld
C	Seek resolution where rights are not being upheld
D	Continue to develop a collaborative and modern workplace which promotes a culture of transparency to deliver for citizens

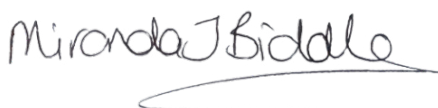
Across these key priority areas, 24 measures were set. Our performance is shown within 2.3.1 Performance Overview.

The business plan 2023-24 represented the final year of our initial Strategy document covering 2021-2024.

Going Concern

At the 31 March 2024, the Statement of Financial Position shows a deficit of £0.1 million. This is due to the timing of the draw-down of grant-in-aid funding. The closing bank balance relates to grant-in-aid drawn down by the IMA to pay liabilities that are due shortly after the year end.

The IMA's future costs are expected to be met by grant-in-aid from our sponsoring department, the MoJ. Grant-in-aid for 2024-25, taking into account the amounts required to meet the IMA's liabilities, has already been agreed with MoJ. The IMA has been included in the MoJ's main estimate for 2024-25. The IMA's accounts are therefore prepared on a going concern basis.



Chief Executive and Accounting Officer

17th October 2024

3. Accountability Report

Our Accountability Report outlines key features of how we manage our organisation.

It has three sections.

Over the following pages our **Corporate Governance Report** explains who our Board and senior management team are, how they work and the governance arrangements in place to ensure effective management and oversight of our resources to achieve our objectives.

Our **Remuneration and Staff Report** describes how we address Board and senior management pay as well as providing an overview of the make-up of our staff numbers.

Our **Parliamentary Accountability and Audit Report** brings together additional requirements requested to demonstrate our accountability to the UK and devolved Governments, regularity of expenditure and the opinion from our Auditor.





3.1 Corporate Governance Report

3.1.1 Directors' Report

Miranda Biddle joined the organisation as Chief Executive at the end of July 2023 due to the retirement of our first Chief Executive Dr Kathryn Chamberlain. The Chief Executive is supported by a team of two Directors and a General Counsel who together form our Executive Team (ET).

Post	Post Holder	Outcomes
Chief Executive	Dr Kathryn Chamberlain	3 March 2020 – 4 August 2023
Chief Executive	Miranda Biddle	31 July 2023 – present
Director of Governance and Corporate Services	Andrew Bagley	21 September 2020 – present
Director of Operational Delivery	Pam Everett	1 October 2020 – present
General Counsel	Rhys Davies	19 October 2020 – present

An up-to-date register of interest is available on our website: [Publications – Independent Monitoring Authority \(ima-citizensrights.org.uk\)](https://publications-independent-monitoring-authority.org.uk)

Register of Interests

Our Executive Team Register of Interests as of March 2024 is included here:

Name	Position	Interest	Individual	Role
Andrew Bagley	Director of Governance and Corporate Services	Any other interest	Personal	Lay Member – Governance & Audit Committee Neath & Port Talbot Council
Andrew Bagley	Director of Governance and Corporate Services	Any other interest	Personal	Lay Member – Governance & Audit Committee Bridgend
Miranda Biddle	Chief Executive	No interest to declare	No interest to declare	No interest to declare
Pam Everett	Director of Operational Delivery	No interest to declare	No interest to declare	No interest to declare
Rhys Davies	General Counsel	No interest to declare	No interest to declare	No interest to declare

Data Incident Reporting

There have been no information breaches which were reportable to the Information Commissioner's Office (ICO).

3.1.2 Statement of Accounting Officer's responsibilities

Under the European Union (Withdrawal Agreement) Act 2020, Schedule 2, Part 1, paragraph 14, the Secretary of State has directed the Independent Monitoring Authority for the Citizens' Rights Agreements to prepare for each financial year a statement of accounts in the form and on the basis set out in the Accounts Direction. The accounts are prepared on an accruals basis and must give a true and fair view of the situation of Independent Monitoring Authority for the Citizens' Rights Agreements and of its income and expenditure, Statement of Financial Position, and cash flows for the financial year.

In preparing the accounts, the Accounting Officer is required to comply with the requirements of the Government Financial Reporting Manual and in particular to:

- observe the Accounts Direction issued by HM Treasury, including the relevant accounting and disclosure requirements, and apply suitable accounting policies on a consistent basis
- make judgements and estimates on a reasonable basis
- state whether applicable accounting standards as set out in the Government Financial Reporting Manual have been followed, and disclose and explain any material departures in the accounts
- prepare the accounts on a going concern basis
- confirm that the Annual Report and Accounts as a whole is fair, balanced, and understandable and take personal responsibility for the Annual Report and Accounts and the judgements required for determining that it is fair, balanced, and understandable.

The Permanent Secretary of the Ministry of Justice has designated the Chief Executive as Accounting Officer of the Independent Monitoring Authority for the Citizens' Rights Agreements. The responsibilities of an Accounting Officer, including responsibility for the propriety and regularity of the public finances for which the Accounting Officer is answerable, for keeping proper records and for safeguarding the Independent Monitoring Authority for the Citizens' Rights Agreements' assets, are set out in Managing Public Money published by the HM Treasury.

As the Accounting Officer, I have taken all the steps that I ought to have taken to make myself aware of any relevant audit information and to establish that the National Audit Office auditors are aware of that information. So far as I am aware, there is no relevant audit information of which the auditors are unaware.

3.1.3 Governance Statement

This Statement sets out the governance structures, internal control and assurance frameworks that have operated within the IMA during the financial year 2023-24 and accords with HM Treasury and Annex 3.1. of Managing Public Money guidance.

As the designated Accounting Officer for the Independent Monitoring Authority for the Citizens' Rights Agreements, my role is also to safeguard public funds and organisational assets by putting in place arrangements for the governance of our affairs and effective exercise of our functions. I can confirm that the information in our Annual Report and Accounts is a true and fair account of how the organisation has delivered its functions this year. I also confirm that there is no outstanding information that has been brought to my attention or that I am aware of that has not been brought to the attention of National Audit Office.

Our governance structure

Our organisational structure shows how we are set up to work and deliver our objectives.

Our Board members are appointed by the Secretary of State for Justice in accordance with the Code of Practice for Ministerial Appointments in Public Bodies, and as such our Chair is accountable to our sponsoring minister at the Ministry of Justice. The Board is led by our Chair and consists of non-executive members, our Chief Executive and two IMA Executive Directors.

Our first Chair Sir Ashley Fox resigned from his position on 11 September 2023 during his first term in office.

Our Vice Chair Leo O'Reilly was formally appointed as Interim Chair from 1 January 2024 to 30 September 2024 while permanent recruitment to the Chair position was undertaken. This appointment was extended to 31 December 2024 to cover a pause in the recruitment process due to the general election.

We currently have five remunerated non-executive Board members (including the interim Chair). Four of our members were reappointed for a second term during this financial year 2023-24. Punam Birly was reappointed last year 2022-23. This is in line with good practice to stagger the dates when terms end.

3.1 Corporate Governance Report

Non-Executive Member	Position	Start Date	Current Term End Date
Leo O'Reilly (Interim Chair)	2	8 December 2020	7 December 2026
Punam Birly	2	8 December 2020	7 December 2025
Marcus Killick	2	8 December 2020	7 December 2026
Joyce Cullen	2	10 February 2021	9 December 2027
Ronnie Alexander	2	17 March 2021	16 December 2027

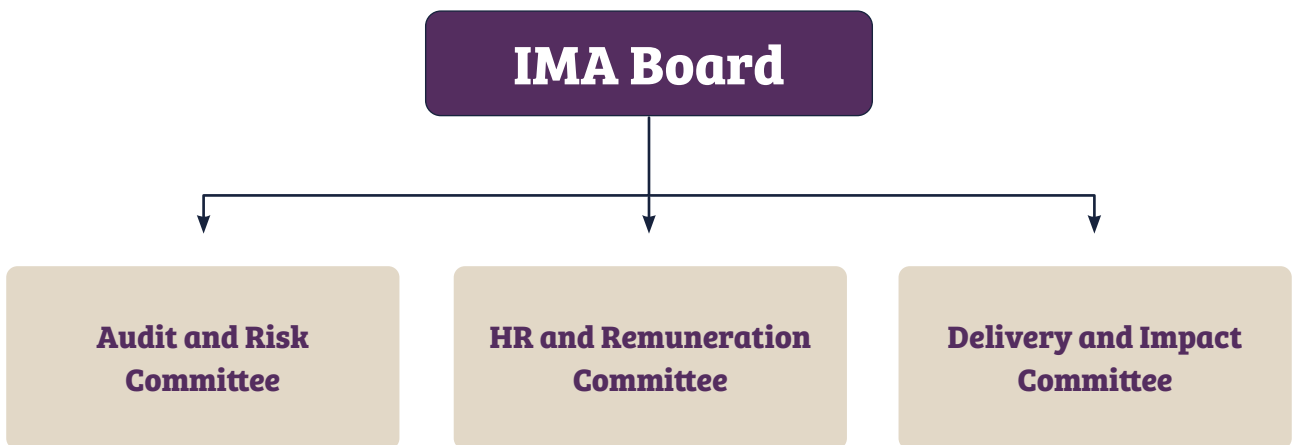
To carry out our duties, we meet as a full Board quarterly with additional scrutiny being undertaken by three committees. Our Executive Team (ET) provides operational updates to our Board and committees for scrutiny and decision as required.

We do not have a Nominations Committee, as our non-executive members are appointed by the Secretary of State.

Agenda, minutes, and the terms of reference for the Board meetings and committee meetings can be found on our [website](#)

The following sections outline the work focus areas and attendance of our Board and committees.

Board Committee Structure



Committee Summary

Each committee is chaired by a non-executive member and includes two other non-executive members. Our Chair has a standing invitation to attend committee meetings in a non-voting capacity. Membership was reviewed following the resignation of Sir Ashley Fox. Leo O'Reilly as Interim Chair stood down as Chair of the Audit and Risk Committee and Joyce Cullen took over. Leo remains a committee member in the interim.

Audit and Risk Committee

The Audit and Risk Committee review the comprehensiveness and reliability of assurances on governance, risk management, the control environment, and the integrity of financial statements within the IMA. This Committee reviews plans and progress of internal audit, key policies including cyber security, counter-fraud, declaration of interests and risk management as well as reviewed work by the National Audit Office as part of the final external audit in preparation for this annual report and accounts 2023-24. This Committee was chaired by Leo O'Reilly until December 2023. Joyce Cullen took over chairing this Committee in March 2024.

Delivery and Impact Committee

This Committee provides advice, oversight and scrutiny on IMA strategic direction and development; business planning and performance against plans to ensure the IMA is achieving the desired outcomes. The Committee has continued to scrutinise the IMA's performance and risks to operational delivery. This Committee is chaired by Marcus Killick.

HR & Remuneration Committee

This Committee provides strategic advice, support and challenge to officers and assurance to the Board on people matters. The Committee has reviewed HR policies within the IMA including hybrid working, wellbeing, health and safety, equality, diversity, and inclusion, pay and employment engagement. This Committee is chaired by Punam Birly.

Board and Committee Member Attendance

Board Member attendance business year ending 31/3/2024	IMA Board	Audit and Risk	HR and Remuneration	Delivery and Impact
Sir Ashley Fox, Non-Executive Member (Chair) (Optional Committee Attendance)	1/1	0/1	1/1	2/2
Leo O'Reilly, Non-Executive Member* (Interim Chair)	4/4	4/4	1/1	4/4
Punam Birly, Non-Executive Member*	3/4	n/a	4/4	n/a
Marcus Killick, Non-Executive Member*	4/4	3/4	n/a	4/4
Joyce Cullen, Non-Executive Member*	4/4	3/4	3/4	n/a
Ronnie Alexander, Non-Executive Member	3/4	n/a	3/4	3/4
Dr Kathryn Chamberlain, Executive Member (CEO)	1/1	1/1	1/1	2/2
Miranda Biddle	3/3	2/2	2/2	2/2
Andrew Bagley, Executive Member	4/4	4/4	4/4	4/4
Pam Everett, Executive Member	4/4	n/a	n/a	4/4

*Committee Chair

3.1 Corporate Governance Report

Board effectiveness

The IMA Board undertook an external effectiveness review in line with good practice following three years of operation. This included a board meeting observation, individual discussions with all executive and non-executive members; and review of core board documentation e.g. terms of reference, roles and responsibilities etc. A face to face workshop followed for board members to hear and reflect on the feedback from the review relating to personal behaviours and contribution, balancing strategic and operational discussions; and practical arrangements. We plan to review how we have implemented these changes during the next financial year.

To meet our commitment to ongoing learning and sharing of good practice our non-executives attend opportunities available to them e.g. training with the Government Internal Audit Agency, meeting with the Ministry of Justice's Chairs of Audit Committees.

The IMA hosted a Board Apprentice through the "On the Board" scheme from January 2023 to March 2024.

Governance was also a key part of the Public Body Review (see below for full details). The review noted "The IMA's governance arrangements are robust, meeting government guidance requirements".

Compliance with corporate governance code

Our organisational structure, policies and procedures are set in line with the UK Corporate Governance Code.

Our leadership is consistent with expected senior management roles and responsibilities. Supporting procedures are in place to ensure Board roles can operate effectively and that our reporting routes are clear to ensure accountability and appropriate division of duties and key internal controls are in place. An annual evaluation of board membership has been undertaken and we have regular meetings with our key stakeholders to maintain constructive working relationships.

Ministerial Directions

We have not received any Ministerial Directions this year.

Government Functional Standards

Last year, the IMA has carried out a full review of its compliance with relevant functional standards and raised internal awareness of the standards within teams. This year we have worked to address gaps in embedding a project management approach to our work in line with functional standard 02 Project Delivery. Progress of the actions are being monitored at regular six-weekly organisational development sub-group meetings.

Public Body Review

HM Treasury and Cabinet Office's [Public Bodies Reform Programme](#) requires departments to review their public bodies to assure the public, Ministers and the Principal Accounting Officer of the organisation's performance, consider its effectiveness and efficiency, ensure the functions remain useful and necessary, and to assess alternatives to deliver the department's objectives. As part of the approval for setting up the IMA, it was agreed with His Majesty's Treasury (HMT) and the Cabinet Office (CO) that a review of the organisation would be conducted approximately 18-24 months after it became operational.

Moj conducted this review, meeting with IMA staff and our Moj sponsorship department. The final report concluded "the IMA is in good health and operates well in the execution of its functions. The Moj and the IMA are compliant with the majority of Cabinet Office good practice indicators for departments and public bodies". The Review Team made four proportionate recommendations to: consider potential further review of the IMA before the end of its current minimum term, to consider consistency of performance monitoring key performance indicators, to benchmark performance monitoring with other public bodies and to consider challenges relating to local recruitment.

The summary of the report is available at www.gov.uk

Our Internal Control Framework

Risk Management

Our robust risk management framework and risk culture is an essential component in managing our business, protecting our resources and reputation, and is facilitated by our Governance Team.

Our risk management policy sets out our risk statement and specific roles and responsibilities in the organisation. Managers, staff, directors, and Board members have a role in managing risk. Our risk management policy encourages staff to consider, identify and manage risks when performing their day-to-day responsibilities. We have a clear risks and issues management process and a clear guidance on how to identify and assess risks.

We have three directorate risk registers that escalate risks or issues as required to the Corporate Risk Register and Issues Log. Directorate risks are reviewed monthly by each Directorate management teams, before any high or very high risks or issues are collated and reviewed each month by the Executive Team. The Corporate Risk Register is also scrutinised quarterly by the Audit and Risk Committee by reviewing and challenging actions taken by management to manage identified risks and issues.

We have ensured that active controls and mitigations are applied and that controls effectively manage the risks.

The key risks that have been scrutinised and managed during this financial year include:

- financial risks associated with reduced budget allocations from MoJ for future financial years
- the risk to delivering our statutory duties to both monitor and promote the citizen's rights agreements
- the risks around third party suppliers and decisions that are outside of our control which can have an impact on our work.

Data and Information Security

We are committed to ensuring data and information is well governed and managed, and that we continue to achieve a balance between openness and security, making sure that staff and customers are assured of suitable levels of protection.

This year we appointed a new Data Protection Officer bringing this responsibility in-house. Our policy and compliance position has been reviewed and relevant processes including how staff report a data information breach have been updated. We have mandatory annual online learning courses for staff on General Data Protection Regulation (GDPR) and Information Security to ensure everyone is aware and up to date on how we manage the information we receive and hold.

Declaration of Interest

Our Conflict-of-Interest policy supports all staff and Board members with our continuous process to declare relevant personal interests. This helps us to manage any potential or perceived conflicts with their professional roles. All staff and board members made an annual declaration and continue to update the register in line with any changes to their personal circumstances.

Whistleblowing

We are committed to the highest standards of openness, probity, and accountability. Therefore, we have established measures in place to raise serious concerns about malpractice or impropriety.

We have had no whistleblowing reports this year.

Fraud

Our Counter Fraud Policy is in place to ensure appropriate arrangements to handle any reports of fraud within the organisation or related to our activities. Our arrangements are in line with the HM Government's Functional Standard on Counter Fraud (013).

Joyce Cullen is also our nominated non-executive accountable for Fraud and Whistleblowing arrangements within the organisation. If formal investigations are required, we may seek support from the Ministry of Justice's Counter Fraud team who employ qualified fraud investigators.

All staff completed the Counter Fraud, bribery, and corruption mandatory training during the year.

We have had no reports of fraud this year.

Our Assurance Framework

Internal Audit

Our internal audit function is undertaken by the Government Internal Audit Agency (GIAA). Our internal audit plan 2023-24 was agreed at the Audit and Risk Committee in June 2023 and the team have delivered the audit plan with regular progress updates and feedback to the Audit and Risk Assurance Committee throughout the year.

Two audits were undertaken during 2023-24 looking at: Cyber Security (substantial opinion) and Inquiry Lessons Learned (moderate opinion). Two pieces of advisory work were also undertaken looking at our change management arrangements and staff attraction and retention. These did not have formal opinions.

The opinion ratings are defined as follows:

Opinion Rating	Description
Substantial	The framework of governance, risk management and control is adequate and effective.
Moderate	Some improvements are required to enhance the adequacy and effectiveness of the framework of governance, risk management and control.
Limited	There are significant weaknesses in the framework of governance, risk management and control such that it could be or could become inadequate and ineffective.
Unsatisfactory	There are fundamental weaknesses in the framework of governance, risk management and control such that it is inadequate and ineffective or is likely to fail.

GIAA also draw on wider audit work from across the Ministry of Justice regarding systems and process that we also rely on to do our work.

Head of Internal Audit Opinion

The Head of Internal Audit was able to provide a **Substantial level of assurance** that the framework of governance, risk management and control is appropriately defined and working effectively. This opinion is consistent with the prior year.

The annual opinion is based on the work conducted during the year and has considered the results of the audit work undertaken over the previous two years. The opinion takes into account observations during attendance at Audit and Risk Assurance Committee meetings; regular engagement with management and the confidence in the extent to which agreed actions to remedy weaknesses are consistently implemented by due dates.

The opinion has taken into consideration the Ministry of Justice review of the Independent Monitoring Authority, as part of the government's Public Bodies Review Programme. The stage 1 review concluded that the IMA is in good health and operates well in the execution of its functions.

The review identified areas of strong compliance with good practice indicators including governance where the IMA is fully compliant; and the relationship with the sponsor department, including accountability. The review did not indicate the need for a full, independent review of the IMA.

The opinion is made during a year of changes in leadership at the IMA and refocus on delivery. The IMA has focussed on increasing citizen and staff engagement, whilst improving delivery of service. There has been no significant changes to the governance structures this year.

The following themes were noted this year:

Operations – the lessons learned review acknowledged there are effective processes are in place to identify and analyse lessons learned from inquiries and translate these into feasible and effective improvements for future inquiries.

People – the advisory review was able to compare the IMA and similar public bodies. There were no clear weaknesses and cemented the organisation's drive for improvement by leveraging good practice from across government.

Whilst work has identified minor areas of weakness in control, these have not been pervasive and there is no evidence of a deterioration. The IMA is considered by our Head of Internal Audit to have a strong control environment and solid approach to continuous improvement.

3.1 Corporate Governance Report



3.2 Remuneration and Staff Report

Remuneration and Staff Report

Staff in the IMA, whether on permanent or temporary contracts are classed as public servants and not civil servants.

We operate the Civil Service Compensation Scheme and the Civil Service Pension Scheme.

This report discloses the remuneration of those serving on our Board comprising the Chair, IMA non-executive members and Executive Team, including the Chief Executive Officer. This disclosure is made to comply with HM Treasury's requirements to show the remuneration of those who influence the direction of the entity as a whole.

Remuneration Policy

Salary covers both pensionable and non-pensionable amounts and includes, but may not necessarily be confined to:

- gross salaries;
- overtime;
- recruitment and retention allowances (non-consolidated and non-pensionable).

The IMA does not currently offer any non-consolidated and non-pensionable specialist allowances.

Delegated grades Administrative Officer – Grade 6

Remuneration for staff at delegated grades is subject to the requirements of the Cabinet Office Pay Remit guidance and approval from our sponsoring body, the Ministry of Justice (MoJ).

In 2023-24, the IMA implemented its first independent pay remit in line with the Cabinet Office Pay Remit Guidance and with affordability considerations of our existing budget. This was a one-year deal. Prior to this, IMA pay rates fully aligned with the MoJ.

3.2 Remuneration and Staff Report

Performance-related pay

The Independent Monitoring Authority (IMA) believes in the importance of recognising and rewarding staff (individuals or teams) who make an exceptional contribution.

The key principle of the policy is that high individual performance and teamwork should be rewarded throughout the year.

The IMA's Reward and Recognition scheme enables staff to be nominated by managers, colleagues, stakeholders and Board members for outstanding work and behaviours. The scheme is monitored by the Executive Team; and scrutinised by the HR and Remuneration Committee to ensure fairness, consistency, and the principles of diversity and inclusion.

Awards can be given in the form of vouchers (up to £100) or with individuals' salary as one-off lump sum payments, which are not consolidated into basic pay. These financial awards may be of any value up to an annual maximum of £2,500 for an individual in total across the financial year.

There is no requirement that the size of an award should be related directly to salary or grade.

Where a team award is made, there is no specific financial limit for the team, though the award to any individual in the team should not cause an individual to receive in excess of £2,500 gross in non-consolidated awards in any one financial year.

Bonuses relate to the performance in the appraisal year in which they become payable to the individual.

The Executive Team terms of appointment and remuneration

The Executive team, including the Chief Executive Officer are permanent employees of the IMA.

When conducting recruitment campaigns, we follow the Civil Service Commissioner's recruitment principles to ensure open and fair recruitment with appointments based on merit. We offer a guaranteed interview scheme for people with disabilities who meet the role criteria.

Unless otherwise stated, the officials covered by this report hold appointments which are open-ended. Early termination, other than for misconduct, would result in the individual receiving compensation as set out in the Civil Service Compensation Scheme.

Remuneration for the Executive Team is subject to the principles outlined in the Senior Civil Service Practitioner Guidance.

Performance-related pay

Performance related pay for the Chief Executive Officer and the Executive team are based on performance levels attained and are awarded following the formal performance review process.

The performance framework set by the Cabinet Office for the Senior Civil Service (SCS) Practitioner Guidance is used as a guide on distribution and out-turn with the HR and Remuneration Committee giving approval of any bonuses.

Any bonuses for SCS level staff are on a cash basis. Amounts disclosed for each year represent those paid in that year but relate to performance in the previous year.

Performance related pay and bonuses are not payable to Non-Executive Board Members.

Benefits in kind

The monetary value of benefits in kind covers any benefits provided by the IMA and treated by HMRC as a taxable emolument.

Pension benefits

Pension benefits are calculated as the real increase in pension multiplied by 20, plus the real increase in any lump sum, less contributions made by the employee. The real increases exclude increases due to inflation or any increase or decrease due to a transfer of pension rights.

Total remuneration for this calculation includes salary, non-consolidated performance-related pay, and benefits in kind. It does not include pension benefits, employer pension contributions and the cash equivalent transfer value of pensions.

3.2 Remuneration and Staff Report

Pension entitlements (audited information)

Board Members and Senior Leadership Group	Period to 31 March 24				
	Accrued pension at pension age as at 31/03/24 £'000	Real increase in pension at pension age £'000	Cash Equivalent Transfer Value (CETV) at 31/03/24 £'000	CETV at 31/03/23 £'000	Real increase in CETV* £'000
Miranda Biddle Executive member – Chief Executive Officer (from 31 July 2023)	20-25	-	345	337	-36
Doctor Kathryn Chamberlain Executive member – Chief Executive Officer (to 4 August 2023)	10-15	0-2.5	200	164	13
Pam Everett Executive member	40-45 plus a lump sum of 115-120	0-2.5 plus a lump sum of 0	1,050	944	17
Rhys Davies General Counsel (Legal Director)	15-20	0-2.5	214	171	16
Andrew Bagley Executive member	25-30	0-2.5	414	346	21



3.2 Remuneration and Staff Report

Non-Executive Members

The Chair is paid £500 per day and works five days per month. All other non-executives are paid £300 per day for up to 25 days per year. There is no additional pay for chairing committees or taking on any additional roles e.g. Senior Independent Director. No pension benefits are paid to the Chair or non-executive members.

The Chair can be appointed for a period of up to five years while all other non-executive members can be appointed for a period of up to four years.

The appointment of all non-executive members, and the extension of their appointments is subject to the approval of the Secretary of State for Justice. Reappointments are subject to a satisfactory appraisal process undertaken by the Chair.

The early termination of a non-executive member's appointment is at the discretion of the Secretary of State for Justice. The notice period for the Chair and non-executive members is three months.



Current appointments

Non-Executive Member	Start Date	Current End Date	Term	Current Term Length
Punam Birly	8 December 2020	7 December 2025	2	3 years
Marcus Killick (Gibraltar)	8 December 2020	7 December 2026	2	3 years
Leo O'Reilly (Northern Ireland)	8 December 2020	7 December 2026	2	3 years
Joyce Cullen (Scotland)	10 February 2021	9 February 2027	2	3 years
Ronnie Alexander (Wales)	17 March 2021	16 December 2027	2	3 years

Benefits in Kind

The monetary value of any benefits in kind covers any benefits we provided, and reimbursements of costs treated by HM Revenue and Customs (HMRC) as a taxable emolument.

Board members are reimbursed for their travel and subsistence costs incurred in attending Board meetings at our Swansea headquarters and elsewhere as required to undertake their duties on behalf of the IMA.

3.2 Remuneration and Staff Report

For the year ended 31 March 2024, IMA Board members and Executive Directors received remuneration and pension benefits as follows.

Board and Executive Team Remuneration (audited information)

Board Members and Executive Team	2023-24					2022-23				
	Salary £'000	Bonuses £'000	Benefits in kind (to nearest 100) £'000	Pension benefits (to nearest £1,000) ⁶ £'000	Total £'000	Salary £'000	Bonuses £'000	Benefits in kind (to nearest 100) £'000	Pension benefits (to nearest £1,000) ⁶ £'000	Total £'000
Miranda Biddle Executive member – Chief Executive Officer (from 31 July 2023)	80-85 (FYE 120- 125)	-	-	31	111	-	-	-	-	-
Doctor Kathryn Chamberlain Executive member – Chief Executive Officer (to 4 August 2023)	40-45 (FYE 115- 120)	0-5	-	16	60-65	115-120	0-5	-	-33	85-90
Pam Everett Executive member	95-100	0.5	-	27	125-130	90-95	0-5	-	-	90-95
Rhys Davies General Counsel (Legal Director)	85-90	5-10	-	35	125-130	80-85	5-10	-	26	115-120
Andrew Bagley Executive member	85-90	5-10	-	35	130-135	80-85	0-5	-	26	110-115

6 The value of pension benefits accrued during the year is calculated as (the real increase in pension multiplied by 20) plus (the real increase in any lump sum) less (the contributions made by the individual). The real increase excludes increases due to inflation or any increase or decrease due to a transfer of pension rights.

For the year ended 31 March 2024, IMA Board members and Executive Directors received remuneration and pension benefits as follows.

Board and Executive Team Remuneration (audited information)

Board Members and Executive Team	2023-24					2022-23				
	Salary £'000	Bonuses £'000	Benefits in kind (to nearest 100) £'000	Pension benefits (to nearest £1,000) ⁶ £'000	Total £'000	Salary £'000	Bonuses £'000	Benefits in kind (to nearest 100) £'000	Pension benefits (to nearest £1,000) ⁶ £'000	Total £'000
Sir Ashley Fox Non-Executive Member IMA Chair (to 11 September 2023)	20-25 (FYE 50-55)	-	0.5	-	20-25	50-55	-	4.5	-	55-60
Leo O'Reilly Non-executive member Interim IMA Chair	15-20 (FYE 30-35)	-	3.6	-	20-25	5-10	-	2.5	-	5-10
Marcus Killick Non-executive member	5-10	-	3.2	-	10-15	5-10	-	2.1	-	5-10
Punam Birly Jaspal Non-executive member	5-10	-	0.4	-	5-10	5-10	-	1.3	-	5-10
Joyce Cullen Non-executive member	5-10	-	1.1	-	5-10	5-10	-	2.4	-	5-10
Ronald Alexander Non-executive member	5-10	-	0.2	-	5-10	5-10	-	0.3	-	5-10

6 The value of pension benefits accrued during the year is calculated as (the real increase in pension multiplied by 20) plus (the real increase in any lump sum) less (the contributions made by the individual). The real increase excludes increases due to inflation or any increase or decrease due to a transfer of pension rights.

3.2 Remuneration and Staff Report

HR and Remuneration Committee

This Committee oversees strategic people agenda items as well as the annual appraisal of the Chief Executive and any changes to the remuneration of the Executive Team, including the Chief Executive Officer. This includes the arrangements for and conditions of any remuneration or benefits in kind over and above their basic salary.

The Committee is made up of three non-executive members with the Chair having a standing invitation. The Chief Executive and Director of Governance and Corporate Services also attend each meeting.

The Committee met four times in 2023-24 to discuss a number of key topics ranging from performance management, line manager capability, staff engagement, health and safety, reward and recognition and executive remuneration to equality, diversity and inclusion and wellbeing.

Fair Pay Disclosure (audited information)

Reporting bodies are required to disclose the relationship between the annualised remuneration of the highest-paid director in their organisation and the lower quartile, median and upper quartile remuneration of the organisation's workforce.

Percentage change from previous year in total salary and bonuses for the highest paid director and the staff average.

	2023-2024		2022-2023	
	Salary and Allowances	Bonuses	Salary and Allowances	Bonuses
Staff Average	-4.5%	-18.7%	30.5%	-28.1%
Highest Paid Director	4.3%	0.0%	4.5%	-73.6%

Ratio between the highest paid directors' total remuneration and the pay and benefits of employees in the lower quartile, median and upper quartile.

	Lower quartile	Median	Upper quartile
2023-24	4.40:1	3.10:1	2.10:1
2022-23	4.09:1	3.02:1	1.84:1

Lower quartile, median and upper quartile for staff pay for salaries and total pay and benefits.

	Lower quartile		Median		Upper quartile	
	2023-24	2022-23	2023-24	2022-23	2023-24	2022-23
Salary component of total pay and benefits	27,225	25,827	39,379	37,683	57,012	63,185
Total pay and benefits	27,725	28,696	39,379	38,904	57,051	63,710

The annualised banded remuneration of the highest-paid director in 2023-24 was £120,000-£125,000 (£115,000-£120,000 in 2022-23). This was 3.1 times (3.0 times in 2022-23) the median remuneration of the workforce, which was £39,379 (£38,904 in 2022-23).

In 2023-24, the annualised remuneration of 3 employees exceeded the annualised remuneration of the highest-paid director. These were agency staff who worked for a part of the year. In line with the fair pay disclosure guidance, the remuneration of agency employees has been annualised to arrive at the figures disclosed and does not reflect the actual remuneration paid to these individuals in 2023-24. Annualised remuneration ranged from £20,000-£25,000 to £155,000-£160,000 (£20,000-£25,000 to £165,000-£170,000 in 2022-23).

In 2023-24, there was a decrease in average annualised staff salary and allowances of 4.5%. This was due to an increase in full-time equivalent (FTE) permanent staff and a decrease in agency staff FTE in March 2024 when compared to March 2023. This has affected the % change in staff average salary and allowances as the annualised salaries of agency staff are higher than the annualised salaries of permanent staff. The banded remuneration of the highest paid director has increased in 2023-24 due to the change in CEO.

Fee paid staff are excluded from the fair pay disclosure because they are independent office holders.

3.2 Remuneration and Staff Report

Pensions

Pension benefits are provided through the Civil Service pension arrangements. From 1 April 2015 a new pension scheme for civil servants was introduced – the Civil Servants and Others Pension Scheme, or alpha, which provides benefits on a career average basis with a normal pension age the higher of 65 or the member's state pension age.

From 1 April 2015 all newly appointed staff and the majority of those with prior Civil Service records joined alpha. Prior to that date, civil servants participated in the Principal Civil Service Pension Scheme (PCSPS). The PCSPS has four sections: three providing benefits on a final salary basis (classic, premium or classic plus) with a normal pension age of 60; and one providing benefits on a career average basis (nuvos) with a normal pension age of 65.

These statutory arrangements are unfunded with the cost of benefits in payment met by monies voted by Parliament each year. Employees and employers make contributions (employee contributions range between 4.6% and 8.05%, depending on salary). Pensions in payment under classic, premium, classic plus, nuvos and alpha are increased annually in line with Pensions Increase legislation. Instead of the defined benefit arrangements, employees may opt for a defined contribution pension with an employer contribution, the **partnership** pension account.

In alpha, pension builds up at a rate of 2.32% of pensionable earnings each year, and the total amount accrued is adjusted annually in line with a rate set by HM Treasury. Members may opt to give up (commute) pension for a lump sum up to the limits set by the Finance Act 2004. All members who switched to alpha from the PCSPS had their PCSPS benefits 'banked,' with those with earlier benefits in one of the final salary sections of the PCSPS having those benefits based on their final salary when they leave alpha.

When the Government introduced new public service pension schemes in 2015, there were transitional arrangements which treated existing scheme members differently based on their age. Older members of the PCSPS remained in that scheme, rather than moving to alpha. In 2018, the Court of Appeal found that the transitional arrangements in the public service pension schemes unlawfully discriminated against younger members.

As a result, steps are being taken to remedy those 2015 reforms, making the pension scheme provisions fair to all members. The public service pensions remedy⁶ is made up of two parts. The first part closed the PCSPS on 31 March 2022, with all active members becoming members of alpha from 1 April 2022. The second part removes the age discrimination for the remedy period, between 1 April 2015 and 31 March 2022, by moving the membership of eligible members during this period back into the PCSPS on 1 October 2023. This is known as "rollback."

6 www.gov.uk/government/collections/how-the-public-service-pension-remedy-affects-your-pension

For members who are in scope of the public service pension remedy, the calculation of their benefits for the purpose of calculating their Cash Equivalent Transfer Value and their single total figure of remuneration, as of 31 March 2023 and 31 March 2024, reflects the fact that membership between 1 April 2015 and 31 March 2022 has been rolled back into the PCSPS. Although members will in due course get an option to decide whether that period should count towards PCSPS or alpha benefits, the figures show the rolled back position i.e., PCSPS benefits for that period.

The partnership pension account is an occupational defined contribution pension arrangement which is part of the Legal & General Mastertrust. The employer makes a basic contribution of between 8% and 14.75% (depending on the age of the member). The employee does not have to contribute, but where they do make contributions, the employer will match these up to a limit of 3% of pensionable salary (in addition to the employer's basic contribution). Employers also contribute a further 0.5% of pensionable salary to cover the cost of centrally provided risk benefit cover (death in service and ill health retirement).

The accrued pensions quoted are the pension the member is entitled to receive when they reach normal pension age, or immediately on ceasing to be an active member of the scheme if they are already at or over normal pension age. The pension figures quoted for officials show pension earned in PCSPS or alpha – as appropriate. Where the official has benefits in both the PCSPS and alpha, the figure quoted is the combined value of their benefits in the two schemes but note that part of that pension may be payable from different ages.

Further details about the Civil Service pension arrangements can be found at www.civilservicepensionscheme.org.uk

3.2 Remuneration and Staff Report

Cash Equivalent Transfer Values

A Cash Equivalent Transfer Value (CETV) is the actuarially assessed capitalised value of the pension scheme benefits accrued by a member at a particular point in time. The benefits valued are the member's accrued benefits and any contingent spouse's pension payable from the scheme. A CETV is a payment made by a pension scheme or arrangement to secure pension benefits in another pension scheme or arrangement when the member leaves a scheme and chooses to transfer the benefits accrued in their former scheme. The pension figures shown relate to the benefits that the individual has accrued because of their total membership of the pension scheme, not just their service in a senior capacity to which disclosure applies.

The figures include the value of any pension benefit in another scheme or arrangement which the member has transferred to the Civil Service pension arrangements. They also include any additional pension benefit accrued to the member because of their buying additional pension benefits at their own cost.

CETVs are worked out in accordance with The Occupational Pension Schemes (Transfer Values) (Amendment) Regulations 2008 and do not take account of any actual or potential reduction to benefits resulting from Lifetime Allowance Tax which may be due when pension benefits are taken.

Real increase in CETV

This reflects the increase in CETV that is funded by the employer. It does not include the increase in accrued pension due to inflation, contributions paid by the employee (including the value of any benefits transferred from another pension scheme or arrangement) and uses common market valuation factors for the start and end of the period.

Compensation for loss of office

The IMA made no compensation payments for loss of office in the year to 31 March 2024 (nil in 2022-23).

Reporting of Civil Service and other compensation schemes – exit packages are subject to audit

The IMA had no early departure costs in the year to 31 March 2024 (nil in 2022-23).

Expenditure on consultancy and temporary staff (contingent labour)

The IMA spent £16,000 on consultancy in the year to 31 March 2024 (£88,000 in 2022-23). Consultants were engaged to conduct a Board Effectiveness Review.

The IMA spent £545,000 on temporary staff in the period to 31 March 2024 (£498,000 in 2022-23). Temporary staff were engaged as interim managers to provide additional resource, cover business-as-usual and service delivery activities in the IMA.

Off-payroll engagements

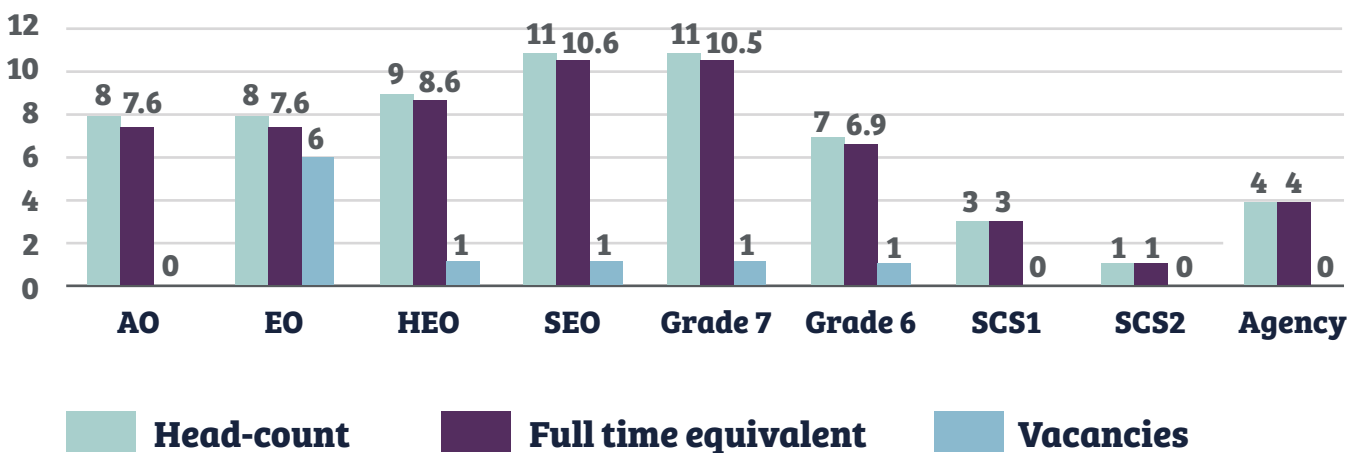
The IMA had no off-payroll engagements in the period to 31 March 2024 (nil in 2022-23).

Our staff

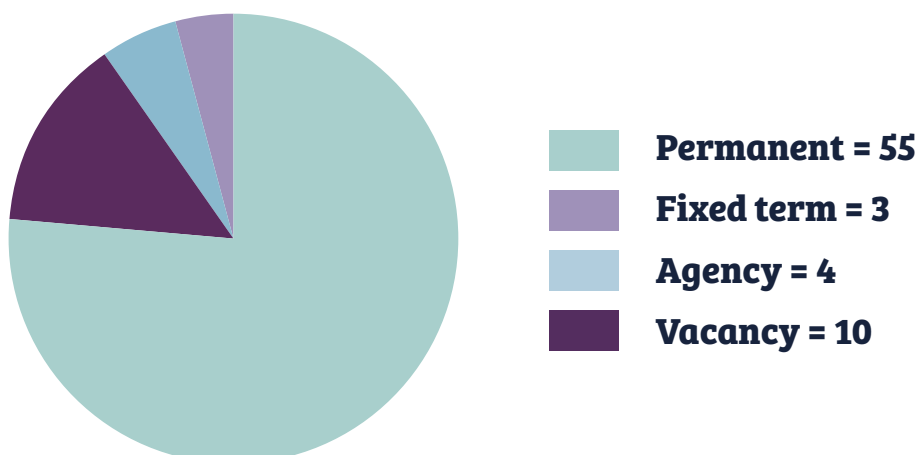
Staff numbers and staff composition (audited information)

The chart below summarises our staff composition as at 31 March 2024.

IMA Staff Composition

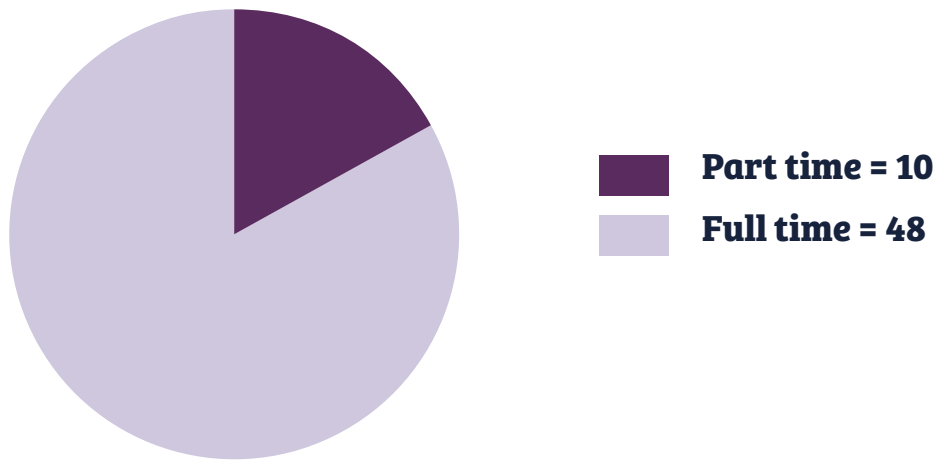


Staff by contract type

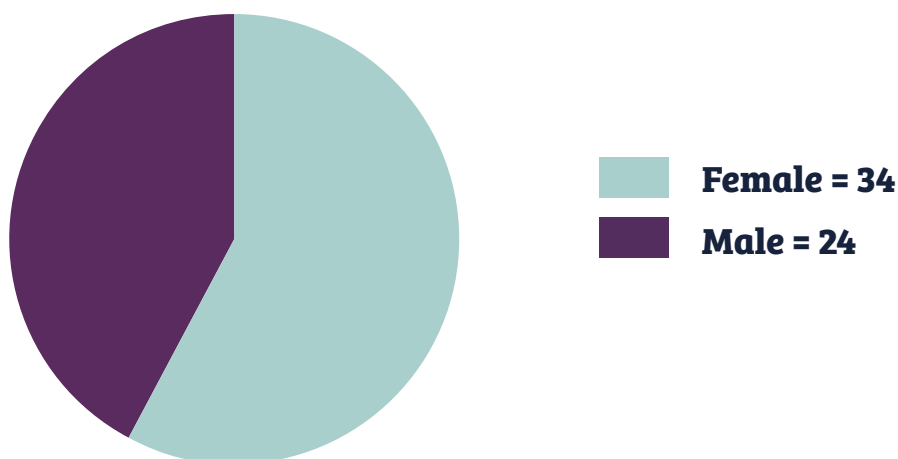


3.2 Remuneration and Staff Report

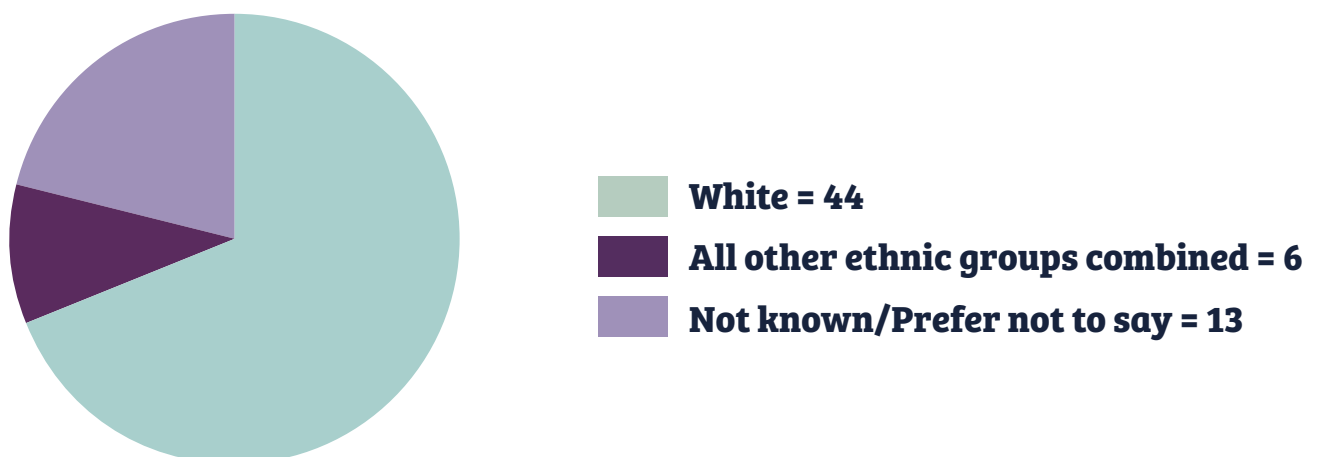
Staff by full time equivalent



Staff by gender



Staff and non-Executive Directors by Ethnicity



Staff numbers (audited information)

The table below shows the average number of full-time equivalent staff employed by the IMA from 1 April 2023 to 31 March 2024 was as follows:

		2023-24	2022-23
Permanently employed staff	Other	Total	Total
53.75	3.33	57.08	51.74

On 1 April 2023, the total number of employed staff was 56 (54.7 FTE), with an increase to 58 staff on 31 March 2024.

Staff and Board composition

The graph below shows staff and Board member composition between male and female as at 31 March 2024:

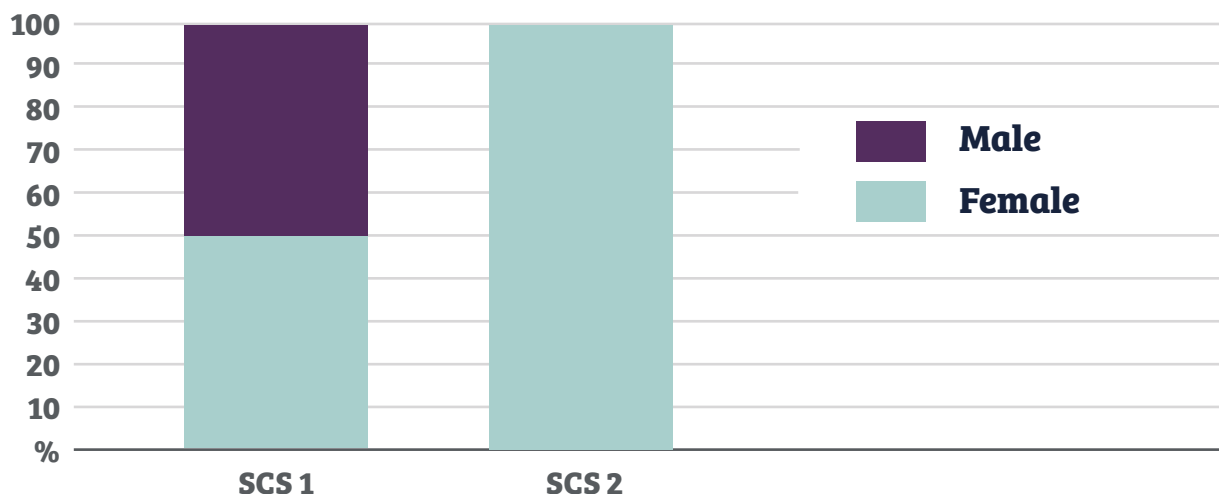
Gender Composition



3.2 Remuneration and Staff Report

The graph below shows the Executive team member composition between male and female as at 31 March 2024:

Gender: SCS



Staff costs (audited information)

For the year ended 31 March 2024:

Description	Permanently employed staff	Other	2023-24	2022-23
			£'000	£'000
Wages and salaries	2,573	545	3,118	2,714
Other pension contributions	660	-	660	583
Social security costs	284	-	284	243
Total costs	3,517	545	4,062	3,540

Note that for the purposes of this table, executive directors are included as employed staff and they are shown alongside non-executive board members in the remuneration report.

No staff costs were capitalised during the year ending March 2024.

The Principal Civil Service Pension Scheme (PCSPS) and the Civil Servant and Other Pension Scheme (CSOPS) – known as “alpha”, are an unfunded multi-employer defined benefit scheme, in which we are unable to identify its share of the underlying assets and liabilities.

For 2023-24, employers’ contributions of £660,000 were payable to the PCSPS at one of four rates in the range of 26.6% to 30.3% of pensionable pay, based on salary bands. The scheme’s actuary reviews employer contributions approximately four years following a full scheme valuation. A full actuarial valuation was carried out as at 31 March 2020. From 1 April 2024, employer contributions will be payable to the PCSPS at 28.97% for all staff. Employees can opt to open a partnership pension account (a stakeholder pension with an employer contribution). In 2023-24 no employees were members of the partnership scheme.

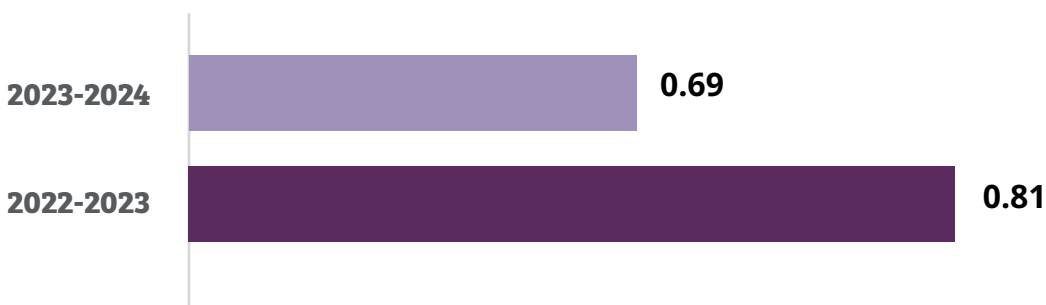
One employee retired early on ill-health grounds.

There were no additional accrued pension liabilities in the year.

Average sickness/absence

The average number of working days lost by our staff due to sickness was 0.69 days per staff member during 2023-24 against a target of 5 days (a decrease from 0.81 in 2022-2023).

Average working days lost in 12 month period

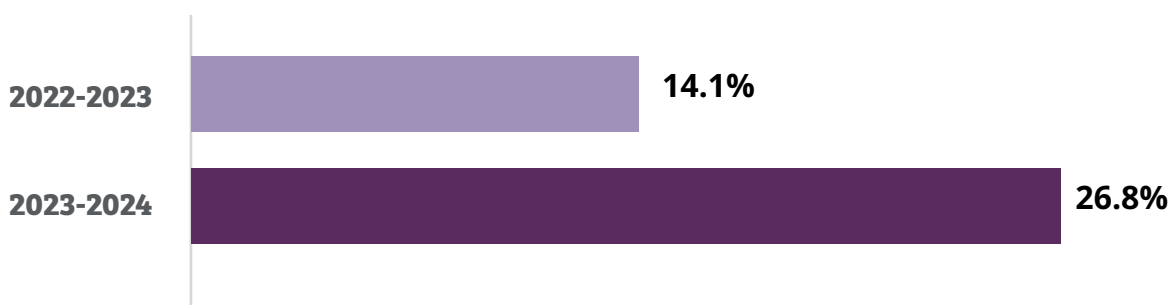


3.2 Remuneration and Staff Report

Staff turnover

In 2023-24, organisational staff turnover was 26.8% (14.1% in 2022-23).

Turnover



We will continue to monitor turnover rates and support initiatives to maintain a healthy level of turnover and take appropriate action to improve effectiveness, including where turnover becomes problematic.

Recruitment

The IMA is an equal opportunities employer and welcomes applications from all qualified persons regardless of their protected characteristics, identity, circumstances or background.

The IMA Resourcing Policy requires that all applications are 'blind' sifted and that all recruitment panel members have undergone mandatory training on the Civil Service Success Profiles Framework and the Civil Service Expectations training.

The IMA is an accredited Non Departmental Public Body (NDPB) and our recruitment processes are based on the principle of selection on merit through fair and open competition, as outlined in the Civil Service Commissions recruitment principles, available at [Recruitment – Civil Service Commission \(independent.gov.uk\)](https://www.independent.gov.uk)

The Civil Service Success Profiles framework is used in recruitment across the organisation to assess candidates, and our assessment methods ensure that we recruit the right people, with the right skills.

Employment of people with disabilities

We run a Disability Confident Scheme, offering an interview to a fair and proportionate number of disabled applicants that meet the essential selection criteria for a post. In accordance with the principles set out in our recruitment, selection and induction policies and procedures, we acknowledge our duty under the Equality Act 2010 to make reasonable adjustments to the working environment or conditions of

appointment that would enable a disabled person to compete for, and carry out, a job on an equal basis.

If an existing member of staff becomes disabled during their employment, the support given is determined on a case-by-case basis following consultation with HR Casework Service and Occupational Health.

We have raised awareness of the benefits and support services available to all staff as a part of their induction, at all staff events and through our intranet. Staff were reminded of our employee assistance programme (PAM Assist) and Occupational Health Services through our regular communication channels.

Employee Benefits

Employees at the IMA have access to benefits including a cycle to work scheme, employee discounts on products, including holidays, food, groceries, electrical items, and entertainment through our suppliers My Lifestyle and VivUP.

We also have provision for a Give As You Earn scheme where staff can donate to charities, schools, hospitals, places of worship and sports clubs. They are able to donate straight from their salary, with no limitation on the amount and they do not pay tax on their donation.

Employee relations

We aim to be an exemplary public sector organisation and employer in the management of staff.

The IMA does not currently recognise a Trade Union and does not have a collective bargaining agreement.

We engage with staff through the People Forum, which consists of representatives from each IMA directorate who meet every six weeks and is chaired by a volunteer from within the organisation. The People Forum acts as a communication platform to allow all IMA staff to voice their ideas, comments or concerns as well as a conduit for engagement with staff on organisational changes.

The outcomes of any communication or consultation are reported to the Organisational Development Group for review, with final approval of any new changes being considered by the Executive Team.

3.2 Remuneration and Staff Report

Employee engagement

The IMA participated in the annual Civil Service People Survey in 2023, with an employee engagement score of 64% (a decrease from 73% in 2022). The results generally compare favourably or are in alignment with those of our sponsoring department and its arm's length bodies and on a par with the Civil Service median benchmark.

The People Survey results are reflective of a year of change and identify clear areas for improvement. We are already taking steps to address these areas and acknowledge there is more we can do. We developed an action plan to address key issues, following consultation with our People Forum and our staff which is published on our Intranet. We are making good progress across key areas and provide regular updates to staff, the Organisational Development Group and the HR and Remuneration Committee.

Diversity, inclusion, and wellbeing

The IMA induction process for all new starters outlines mandatory e-learning facilitated through the Civil Service Learning website including Civil Service Expectations and Display Screen Equipment (DSE) Assessment. Completion of this training is tracked and reported to the Executive team.

Our Equality, Diversity and Inclusion Policy was launched to all staff in 2023-24 underpinned by workshops and mandatory training to include obligations under the Public Sector Equality Duty and the Northern Ireland Disability Discrimination Act (1995).

Section 75 of the Northern Ireland Act 1998 (the Act) requires public authorities, in carrying out their functions relating to Northern Ireland, to have due regard to the need to promote equality of opportunity and regard to the desirability of promoting good relations across a range of categories outlined in the Act.

Following the publication of the IMA Disability Action Plan in March 2022, we submit annual progress reports to the Northern Ireland Commission in August each year. The latest progress report was submitted in August 2023. We continue to take positive steps to progressing the commitments made under this action plan.

The IMA People Forum have initiated a sub-group called the 'Inclusion Forum' with the support of HR to actively promote awareness days and key topics on Equality, Diversity and Inclusion. This group actively promotes issues through publications on our IMA intranet site including blogs and articles.

Health and Safety at Work

All employees of IMA are obligated to adhere to the protection and responsibilities outlined in the Health and Safety at Work etc. Act 1974. Our work processes strictly follow the mandatory risk assessment procedure. We have developed comprehensive risk assessments and accompanying guidelines specifically tailored for our office and the activities conducted at the Swansea Civic Centre. These resources are readily available to all our staff members, encompassing various aspects such as support for working from home, personal risk assessments, and assessments for driving on official business.

To ensure the safety and well-being of our employees engaged in home-based work, we have implemented a robust DSE (Display Screen Equipment) self-assessment system. This system, facilitated through our Cardinus platform (via MoJ), allows employees to conduct self-assessments and mitigate potential risks. Additionally, our staff members receive comprehensive training and guidance on practicing safe home-working and maintaining a conducive office environment. This encompasses aspects such as posture, health screening, and incident reporting, promoting a culture of proactive incident management and prevention.



3.3 Parliamentary Accountability and Audit Report

The Government Financial Reporting Manual (FReM) also requires us to report on losses, special payments, and remote contingent liabilities. Further detail in Managing Public Money states that any losses should be declared by category, type, and value where they exceed £300,000 in total and for any individual items of £300,000 or more. These notes and disclosures are subject to audit.

Regularity of expenditure

The IMA's expenditure was applied for the purposes intended by Parliament and the European Union (Withdrawal Agreement) Act 2020. Public funds are managed in line with HM Treasury's expectations, as set out in Managing Public Money.

Losses and special payments

Losses Statement

There were no losses during the year and no irregular spend (nil in 2022-23).

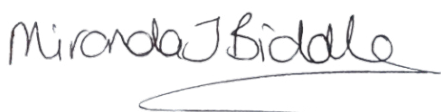
Special payments

There were no special payments made during the year (nil in 2022-23).

Remote contingent liabilities

In addition to contingent liabilities reported within the meaning of IAS 37, we are also required to disclose details of any liabilities for which the likelihood of a transfer of economic benefit in settlement is too remote to meet the definition of contingent liability.

As of 31 March 2024, we had no remote contingent liabilities (nil in 2022-23).



Chief Executive and Accounting Officer

17th October 2024

The Certificate and Report of the Comptroller and Auditor General to the Houses of Parliament

Opinion on financial statements

I certify that I have audited the financial statements of the Independent Monitoring Authority for the Citizens' Rights Agreements (IMA) for the year ended 31 March 2024 under the European Union (Withdrawal Agreement) Act 2020.

The financial statements comprise the IMA's:

- Statement of Financial Position as at 31 March 2024;
- Statement of Comprehensive Net Expenditure, Statement of Cash Flows and Statement of Changes in Taxpayers' Equity for the year then ended; and
- the related notes including the significant accounting policies.

The financial reporting framework that has been applied in the preparation of the financial statements is applicable law and UK adopted International Accounting Standards.

In my opinion, the financial statements:

- give a true and fair view of the state of the IMA's affairs as at 31 March 2024 and its net expenditure for the year then ended; and
- have been properly prepared in accordance with the European Union (Withdrawal Agreement) Act 2020 and Secretary of State directions issued thereunder.

Opinion on regularity

In my opinion, in all material respects, the income and expenditure recorded in the financial statements have been applied to the purposes intended by Parliament and the financial transactions recorded in the financial statements conform to the authorities which govern them.

Basis for opinions

I conducted my audit in accordance with International Standards on Auditing (UK) (ISAs UK), applicable law and Practice Note 10 *Audit of Financial Statements and Regularity of Public Sector Bodies in the United Kingdom (2022)*. My responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of my certificate.

Those standards require me and my staff to comply with the Financial Reporting Council's *Revised Ethical Standard 2019*. I am independent of the IMA in accordance with the ethical requirements that are relevant to my audit of the financial statements in the UK. My staff and I have fulfilled our other ethical responsibilities in accordance with these requirements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Conclusions relating to going concern

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

Based on the work I have performed, I have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the IMA'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.

My responsibilities and the responsibilities of the Accounting Officer with respect to going concern are described in the relevant sections of this certificate.

The going concern basis of accounting for the IMA is adopted in consideration of the requirements set out in HM Treasury's Government Financial Reporting Manual, which requires entities to adopt the going concern basis of accounting in the preparation of the financial statements where it is anticipated that the services which they provide will continue into the future.

Other Information

The other information comprises information included in the Annual Report, but does not include the financial statements and my auditor's certificate and report thereon. The Accounting Officer is responsible for the other information.

My opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in my certificate, I do not express any form of assurance conclusion thereon.

My responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit, or otherwise appears to be materially misstated.

If I identify such material inconsistencies or apparent material misstatements, I am required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact.

I have nothing to report in this regard.

Opinion on other matters

In my opinion the part of the Remuneration and Staff Report to be audited has been properly prepared in accordance with Secretary of State directions issued under the European Union (Withdrawal Agreement) Act 2020.

In my opinion, based on the work undertaken in the course of the audit:

- the parts of the Accountability Report subject to audit have been properly prepared in accordance with Secretary of State directions made under the European Union (Withdrawal Agreement) Act 2020; and
- the information given in the Performance and Accountability Reports for the financial year for which the financial statements are prepared is consistent with the financial statements and is in accordance with the applicable legal requirements.

Matters on which I report by exception

In the light of the knowledge and understanding of the IMA and its environment obtained in the course of the audit, I have not identified material misstatements in the Performance and Accountability Reports.

I have nothing to report in respect of the following matters which I report to you if, in my opinion:

- adequate accounting records have not been kept by the IMA or returns adequate for my audit have not been received from branches not visited by my staff; or
- I have not received all of the information and explanations I require for my audit; or
- the financial statements and the parts of the Accountability Report subject to audit are not in agreement with the accounting records and returns; or
- certain disclosures of remuneration specified by HM Treasury's Government Financial Reporting Manual have not been made or parts of the Remuneration and Staff Report to be audited is not in agreement with the accounting records and returns; or
- the Governance Statement does not reflect compliance with HM Treasury's guidance.

Responsibilities of the Accounting Officer for the financial statements

As explained more fully in the Statement of Accounting Officer's Responsibilities, the Accounting Officer is responsible for:

- maintaining proper accounting records;
- providing the C&AG with access to all information of which management is aware that is relevant to the preparation of the financial statements such as records, documentation and other matters;
- providing the C&AG with additional information and explanations needed for his audit;
- providing the C&AG with unrestricted access to persons within the IMA from whom the auditor determines it necessary to obtain audit evidence;
- ensuring such internal controls are in place as deemed necessary to enable the preparation of financial statements to be free from material misstatement, whether due to fraud or error;
- ensuring financial statements which give a true and fair view in accordance with Secretary of State directions issued under the European Union (Withdrawal Agreement) Act 2020;
- ensuring the annual report, which includes the Remuneration and Staff Report, in accordance with Secretary of State directions made under the European Union (Withdrawal Agreement) Act 2020; and
- assessing the IMA'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 Accounting Officer anticipates that the services provided by the IMA will not continue to be provided in the future.

Auditor's responsibilities for the audit of the financial statements

My responsibility is to audit, certify and report on the financial statements in accordance with the European Union (Withdrawal Agreement) Act 2020.

My 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 a certificate that includes my 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.

Extent to which the audit was considered capable of detecting non-compliance with laws and regulations including fraud

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

Identifying and assessing potential risks related to non-compliance with laws and regulations, including fraud

In identifying and assessing risks of material misstatement in respect of non-compliance with laws and regulations, including fraud, I:

- considered the nature of the sector, control environment and operational performance including the design of the IMA's accounting policies, performance against key priorities and performance incentives.
- inquired of management, internal audit and those charged with governance, including obtaining and reviewing supporting documentation relating to the IMA's policies and procedures on:
 - identifying, evaluating and complying with laws and regulations;
 - detecting and responding to the risks of fraud; and
 - the internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations including the IMA's controls relating to the IMA's compliance with the European Union (Withdrawal Agreement) Act 2020 and Managing Public Money.
- inquired of management, internal audit, and those charged with governance whether:
 - they were aware of any instances of non-compliance with laws and regulations;
 - they had knowledge of any actual, suspected, or alleged fraud;
- discussed with the engagement team regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.

As a result of these procedures, I considered the opportunities and incentives that may exist within the IMA for fraud and identified the greatest potential for fraud in the following areas: posting of unusual journals, complex transactions, bias in management estimates. In common with all audits under ISAs (UK), I am required to perform specific procedures to respond to the risk of management override.

I obtained an understanding of the IMA's framework of authority and other legal and regulatory frameworks in which the IMA operates. I focused on those laws and regulations that had a direct effect on material amounts and disclosures in the financial statements or that had a fundamental effect on the operations of the IMA.

The key laws and regulations I considered in this context included European Union (Withdrawal Agreement) Act 2020, Managing Public Money, employment law and pensions legislation.

Audit response to identified risk

To respond to the identified risks resulting from the above procedures:

- I reviewed the financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described above as having direct effect on the financial statements;
- I enquired of management and the Audit and Risk Assurance Committee concerning actual and potential litigation and claims;
- I reviewed minutes of meetings of those charged with governance and the Board and internal audit reports;
- I addressed the risk of fraud through management override of controls by testing the appropriateness of journal entries and other adjustments; assessing whether the judgements on estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business; and

I communicated relevant identified laws and regulations and potential risks of fraud to all engagement team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

A further description of my responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of my certificate.

Other auditor's responsibilities

I am required to obtain sufficient appropriate audit evidence to give reasonable assurance that the expenditure and income recorded in the financial statements have been applied to the purposes intended by Parliament and the financial transactions recorded in the financial statements conform to the authorities which govern them.

I 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 I identify during my audit.

Report

I have no observations to make on these financial statements.

Gareth Davies
Comptroller and Auditor General

18th October 2024

National Audit Office
157-197 Buckingham Palace Road
Victoria
London
SW1W 9SP

4. Financial Statements and Notes to the Accounts

For the year ended 31 March 2024





4.1 Financial Statements

Statement of Comprehensive Net Expenditure for the year ended 31 March 2024

	Notes	2023/24 £'000	2022/23 £'000
Expenditure			
Staff costs	2	4,062	3,540
Other operating costs	3	2,183	1,894
Net expenditure for the period		6,245	5,434
Other comprehensive net expenditure			
Net (gain)/loss on revaluation of intangible assets	5	(2)	(2)
Comprehensive net expenditure for the year		6,243	5,432

The notes on pages 104 to 117 form part of these accounts.

Statement of Financial Position as at 31 March 2024

	Notes	31 March 2024 £'000	31 March 2023 £'000
Non-Current Assets			
Right of use assets	4	83	150
Intangible assets	5	156	164
Total non-current assets		239	314
Current Assets			
Trade and other receivables	6	38	18
Cash at bank	7	265	750
Total current assets		303	768
Total assets		542	1,082
Current Liabilities			
Trade and other payables	8	(602)	(789)
Lease liabilities	8	(67)	(67)
Total current liabilities		(669)	(856)
Total assets less current liabilities		(127)	226
Non-Current Liabilities			
Lease liabilities	8	(19)	(87)
Total non-current liabilities		(19)	(87)
Total assets less total liabilities		(146)	139
Taxpayers' equity and other reserves:			
General Fund		(149)	137
Revaluation Reserve		3	2
Total equity		(146)	139

The notes on pages 104 to 117 form part of these accounts.

Miranda J Biddle

Miranda Biddle Chief Executive and Accounting Officer

17th October 2024

4.1 Financial Statements

Statement of Cash Flows for the year ended 31 March 2024

	Notes	2023/24 £'000	2022/23 £'000
Cash flows from operating activities			
Net expenditure for the period		(6,245)	(5,434)
Adjustments for non-cash transactions:			
• MoJ overhead recharges	3	807	509
• Depreciation, amortisation and write offs	3	106	117
• Adjustment for the purchase of intangible assets	5	55	-
(Increase)/decrease in trade and other receivables	6	(20)	(12)
Increase/(decrease) in trade and other payables	8	(187)	257
Increase/(decrease) in lease liabilities	8	(68)	(67)
Less movements in financial liabilities not passing through the SoCNE	8	68	67
Net cash outflow from operating activities		(5,484)	(4,563)
Cash flows from investing activities			
Purchase of intangible assets	5	(84)	(61)
Net cash outflow from investing activities		(84)	(61)
Cash flows from financing activities			
Grant-in-aid received from Ministry of Justice		5,151	5,476
Repayment of principal on lease		(68)	(67)
Net financing		5,083	5,409
Net increase/(decrease) in cash and cash equivalents in the year		(485)	785
Cash and cash equivalents at the beginning of the year		750	(35)
Cash and cash equivalents at the end of the period	7	265	750

The notes on pages 104 to 117 form part of these accounts.

Statement of Changes in Taxpayers' Equity for the year ended 31 March 2024

	General Fund £'000	Revaluation Reserve £'000	Total £'000
Balance at 31 March 2022	(414)	-	(414)
Changes in taxpayers' equity - 2022-23			
Net expenditure for the year ended 31 March 2023	(5,434)	-	(5,434)
Grant-in-aid towards expenditure	5,476	-	5,476
Grant-in-aid received, being soft recharge of overheads	509	-	509
Revaluation of intangible assets	-	2	2
Balance at 31 March 2023	137	2	139
Changes in taxpayers' equity - 2023-24			
Net expenditure for the year ended 31 March 2024	(6,245)	-	(6,245)
Grant-in-aid towards expenditure	5,151	-	5,151
Grant-in-aid received, being soft recharge of overheads	807	-	807
Revaluation of intangible assets	-	2	2
Transfers between reserves	1	(1)	-
Balance at 31 March 2024	(149)	3	(146)

The notes on pages 104 to 117 form part of these accounts.

4.2 Notes to the Accounts

1. Statement of Accounting Policies

Basis of preparation

The IMA prepares a statement of accounts for each financial year in the form and on the basis directed by the Secretary of State, with the approval of HM Treasury. The accounts and audit requirements of the IMA are defined by the European Union (Withdrawal Agreement) Act 2020 (EUWAA), Schedule 2, paragraph 14.

These financial statements have been prepared in accordance with the 2023-24 Government Financial Reporting Manual (FReM) issued by HM Treasury. The accounting policies contained in the FReM apply International Financial Reporting Standards (IFRS) as adapted or interpreted for the public sector context. Where the FReM permits a choice of accounting policy, the accounting policy which is judged to be the most appropriate to the circumstances of the IMA for the purpose of giving a true and fair view has been selected. The accounting policies adopted by the IMA are described below. They have been applied consistently in dealing with items that are considered material to the accounts.

The functional and presentational currency of the department is the British pound sterling (£).

Accounting convention

These financial statements have been prepared on a historic cost convention, except for specific departure, including revaluation of non-current assets where material. Historical cost is a measure in which the value of an asset on the balance sheet is recorded at its original cost when acquired by the IMA.

Going concern

These accounts are prepared on a going concern basis. The IMA is an independent non-departmental public body whose activities are funded by the Ministry of Justice (MoJ) but operates independently to ensure its work is objective and impartial. The EUWAA requires the Secretary of State to pay to the IMA such sums as the Secretary of State considers appropriate for the purpose of enabling the IMA to exercise its functions. The IMA's future costs are expected to be met by grant-in-aid from MoJ, which has included the IMA's funding for 2024-25 in its estimates. The IMA will work with all EU and EEA EFTA citizens in the UK before and after the settlement schemes closes. There are currently no proposals that would change the IMA's status as a going concern.

Changes in Accounting Policy and disclosures, and accounting standards issued but not adopted

New and amended standards adopted

There have been no new or amended standards adopted in the financial year beginning 1 April 2023.

IFRS 17 Insurance Contracts requires a discounted cash flow approach to accounting for insurance contracts. It will come into effect for accounting periods commencing on 1 April 2025 and will be included in the 2025-26 FReM at the earliest. To assess the impact of the standard, we are reviewing contracts which meet the definition of insurance contracts. We do not expect IFRS 17 to have a material impact.

We do not consider that any other new, or revised standard, or interpretation will have a material impact.

Grant-in-aid

The FReM requires Non-Departmental Public Bodies (NDPBs) to account for grants received for both revenue and capital as financing because they are regarded as contributions from a controlling party which give rise to a financial interest in the residual value of NDPBs. All grant-in-aid is therefore credited to the General Fund when received.

The IMA receives grant-in-aid funding from MoJ to meet its operational expenditure. The IMA also receives corporate services from MoJ such as digital, finance and HR services, the funding for which is recognised as grant-in-aid, a notional recharge of overheads in the Statement of Changes in Taxpayers' Equity. These services are recorded as other operating costs in the Statement of Comprehensive Net Expenditure and non-cash costs in note 3, to report the full cost of the IMA's operations. They are accounted for at full cost based on the services received.

Intangible assets

An intangible asset is an identifiable non-monetary asset without physical substance. The IMA initially capitalises expenditure on intangible assets at cost above a capitalisation threshold of £5,000. This threshold is applied on a grouped basis where the elements in substance form a single asset. Subsequent acquisitions with a value less than £5,000 which are of the same nature as existing grouped assets are capitalised. Otherwise, expenditure on intangible assets which falls below £5,000 is charged as an expense in the SoCNE.

4.2 Notes to the Accounts

The IMA has recognised its Case Management System (CMS) as an intangible asset. Amortisation is charged on a straight-line basis to write off the value of the CMS over its estimated useful life of five years.

Subsequent to initial recognition, intangible assets are recognised at current value in existing use. As no active market exists for the CMS, current value in existing use is assessed as replacement cost less any accumulated amortisation and impairment losses. When material, intangible assets are revalued at each reporting date using the Producer Price Index produced by the Office for National Statistics.

Intangible assets under construction are not amortised or revalued until the assets are ready for use.

Impairment

An impairment reflects a diminution in value of an asset as a result of a clear consumption of economic benefits or service potential. Each year, IMA performs an impairment review of its assets which MoJ Capital Accounting Team oversees. If indicators of impairment exist, the asset in question is tested for impairment by comparing the carrying value of those assets with their recoverable amounts. There is no impairment of the IMA's case management system in the first financial year or the lease.

Leases

The IMA occupies office space on the third floor, Civic Centre, Swansea. This lease qualifies as a right-of-use asset under IFRS 16 Leases as it confers the IMA's right to use the leased asset during the lease term. Therefore, IMA recognises a right-of-use asset and a corresponding lease liability.

Initial measurement – IMA as lessee

The IMA's initial recognition of the Civic Centre lease upon implementation of IFRS 16 occurred when it was constituted on 22 January 2021. The right-of-use asset and lease liability were initially measured at the value of the remaining lease payments, discounted by IMA's incremental rate of borrowing. This rate is advised annually by HM Treasury (0.91 for leases recognised in 2021). IMA's lease includes a termination option but the IMA is reasonably certain this option will not be exercised. Therefore, the remaining payments included assume the option will not be exercised.

Subsequent measurement – IMA as lessee

After initial recognition, the lease liability has been adjusted for repayments and accruals of interest. The lease is also monitored for reassessments and modifications which could affect the carrying amount of the liability; to date there have been none.

The right-of-use asset is subsequently measured using the fair value model. IMA considers that the cost model (measurement by reference to the lease liability) is a reasonable proxy for fair value, given the lease length is five years and the rents payable are aligned with open market rates. The value of the asset will be adjusted for subsequent depreciation and impairment and for reassessments and modifications of the lease liability if they were to occur.

Expenditure for each financial year includes interest on the lease liability and a straight-line depreciation charge on the right-of-use asset over the life of the lease, together with any impairments of the right-of-use asset.

Cash and cash equivalents

For the purposes of the Statement of Cash Flows (SoCF), cash includes cash in hand and deposits on call with banks. The IMA does not currently hold any items that meet the definition of cash equivalents, such as short-term liquid investments.

Financial liabilities

The IMA has financial liabilities, comprising accruals, finance lease liabilities, trade and other payables. All financial liabilities are recognised initially at fair value, net of any transaction costs incurred, and then measured at amortised cost using the effective interest rate method. Financial liabilities are derecognised when the liability has been discharged; that is, the liability has been paid or has expired.

Pension costs

Present and past employees are covered by the provisions of the Principal Civil Service Pension Scheme (PCSPS) and the Civil Servant and Other Pension Scheme (CSOPS) which are contributory and unfunded. Although the schemes are defined benefit schemes, liability for payment of future benefits is a charge to the PCSPS and CSOPS. The IMA recognises contributions payable to the schemes as an expense in the year in which it is incurred. There is a separate scheme statement for the PCSPS and CSOPS.

4.2 Notes to the Accounts

Employee benefits

In compliance with International Accounting Standard (IAS) 19 Employee Benefits, an accrual is made for holiday pay in respect of leave which has not been taken at the year end and this is included within payables.

Defined benefit pension schemes

The provisions of the Principal Civil Service Pension Scheme (PCSPS) cover most present employees. The PCSPS is an unfunded defined benefit scheme although, in accordance with the FReM, the IMA accounts for it as a defined contribution scheme. The IMA recognises contributions payable to the PCSPS as an expense in the year in which they are incurred, and the legal or constructive obligation is limited to the amount that it agrees to contribute to the fund. The IMA is unable to recognise its share of the underlying assets and liabilities.

Value Added Tax (VAT)

The IMA is not eligible to register for VAT and all costs are shown inclusive of VAT all of which is irrecoverable. VAT is charged to the relevant expenditure category or included in the capitalised purchase cost of non-current assets. Non-current assets are capitalised inclusive of VAT.

2. Staff Costs

	2023/24 £'000	2022/23 £'000
Permanent staff		
Salaries and wages	2,573	2,216
Pension contributions	660	583
Social security costs	284	243
	3,517	3,042
Other staff		
Agency costs	545	498
Total staff costs	4,062	3,540

3. Other Operating Costs

	2023/24 £'000	2022/23 £'000
Legal costs	241	253
Travel, subsistence and hospitality	65	39
Communications, office supplies and services	157	161
IT services and telecommunications	240	210
Training and other staff related costs	71	108
Audit fees – internal audit	44	42
Audit fees – external audit (NAO)	45	44
Professional fees	45	88
Accommodation	106	125
Shared services	205	161
Other costs	51	37
Non-cash items: – Depreciation and amortisation	106	117
Costs met by the IMA	1,376	1,385
Costs incurred by the IMA but settled by the MoJ:		
Digital, finance and other common services	807	509
Total other operating costs	2,183	1,894

4. Right-of-Use Assets

Movements in 2023-24

	Buildings £'000	Total £'000
Cost or valuation		
At 1 April 2023	294	294
Additions	-	-
Disposals	-	-
Revaluations	-	-
At 31 March 2024	294	294
Depreciation		
01 April 2023	144	144
Charged in year	67	67
Disposals	-	-
Revaluations	-	-
At 31 March 2024	211	211
Carrying value at 31 March 2024	83	83
Carrying value at 31 March 2023	150	150

Movements in 2022-23

	Buildings £'000	Total £'000
Cost or valuation		
At 1 April 2022	294	294
Additions	-	-
Disposals	-	-
Revaluations	-	-
At 31 March 2023	294	294
Depreciation		
At 1 April 2022	76	76
Charged in year	68	68
Disposals	-	-
Revaluations	-	-
At 31 March 2023	144	144
Carrying value at 31 March 2023	150	150
Carrying value at 31 March 2022	218	218

5. Intangible Assets

Movements in 2023-24

	Software licences £'000	Casework Management System £'000	Assets under construction £'000	Total £'000
Cost or valuation				
At 1 April 2023	-	250	-	250
Additions	84	(55)	-	29
Disposals	-	-	-	-
Reclassification	-	-	-	-
Revaluations	-	6	-	6
At 31 March 2024	84	201	-	285
Amortisation				
At 1 April 2023	-	86	-	86
Charged in year	3	36	-	39
Disposals	-	-	-	-
Revaluations	-	4	-	4
At 31 March 2024	3	126	-	129
Carrying value at 31 March 2024	81	75	-	156
Carrying value at 31 March 2023	-	164	-	164

The above note shows a negative addition to the casework management system. This is due to additions raised in 2022-23 being identified as not meeting capitalisation criteria. Therefore this was adjusted by reversing these additions. A disposal would have been inappropriate, as the balance did not represent a genuine asset

Movements in 2022-23

	Software licences £'000	Casework Management System £'000	Assets under construction £'000	Total £'000
Cost or valuation				
At 1 April 2022	-	147	40	187
Additions	-	61	-	61
Disposals	-	-	-	-
Reclassification	-	40	(40)	-
Revaluations	-	2	-	2
At 31 March 2023		250	-	250
Amortisation				
At 1 April 2022	-	37	-	37
Charged in year	-	49	-	49
Disposals	-	-	-	-
Revaluations	-	-	-	-
At 31 March 2023	-	86	-	86
Carrying value at 31 March 2023	-	164	-	164
Carrying value at 31 March 2022	-	110	40	150

6. Trade and Other Receivables

	31 March 2024	31 March 2023
	£'000	£'000
Amounts falling due within one year		
Staff receivables	21	11
Other receivables	1	1
Prepayments	16	6
Total	38	18

7. Cash at Bank

	31 March 2024	31 March 2023
	£'000	£'000
Balance at 1 April	750	(35)
Net change in cash and cash equivalent balances	(485)	785
Balance at 31 March	265	750
Total cash held at Government Banking Service	265	750

8. Trade and Other Payables

	31 March 2024 £'000	31 March 2023 £'000
Amounts falling due within one year		
Tax and social security	72	63
Trade payables	20	17
Other payables	71	65
Accrued holiday pay	70	76
Accruals	277	347
Lease liabilities	67	67
Intra-departmental payables	92	221
Total	669	856
Amounts falling due after more than one year		
Lease liabilities	19	87
Total	19	87

9. Commitments under Leases

	31 March 2024 £'000	31 March 2023 £'000
Lease creditors		
Not later than one year	67	69
Later than one year and not later than five years	19	87
	86	156
Less interest element	-	(2)
Present value of obligations	86	154
Amounts recognised in the Statement of Comprehensive Net Expenditure		
Depreciation	67	68
Interest expense	1	2
	68	70
Amounts recognised in the Statement of Cash Flows		
Repayment of principal on leases	68	67
Interest expense	1	2
	69	69

10. Financial Instruments

The IMA relies on grant-in-aid from the Ministry of Justice for its cash requirements, and is therefore not exposed to significant liquidity, currency or market risk.

11. Commitments

At 31 March 2024, the IMA had no capital or other financial commitments (nil in 2022-23).

12. Related Party Transactions

The IMA is a non-departmental public body sponsored by the Ministry of Justice. The Ministry of Justice is regarded as a related party with which the IMA has had various material transactions during the year.

No board members or senior executives of the IMA engaged in activities that gave rise to related party transactions during the 2023-24 reporting year.

The Remuneration Report provides information on senior management remuneration.

13. Events After The Reporting Date

In accordance with the requirements of IAS 10 Events after the reporting period, events are considered up to the date on which the financial statements are authorised for issue, which is interpreted as the date of the certificate and report of the Comptroller and Auditor General.

There are no events after the reporting period which require disclosure.

2.2 IMA in Numbers



IMA

**For the Citizens'
Rights Agreements**

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