
IMA

For the Citizens'
Rights Agreements

Annual Report and Accounts

for the Independent Monitoring Authority
for the Citizens' Rights Agreements

2025-2026



**Independent Monitoring Authority
for the Citizens' Rights Agreements**

Annual Report and Accounts 2025-2026

For the period 1 April 2025 to 31 March 2026

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

Report presented to Parliament by Command of His Majesty

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Introduction

We are pleased to present the Independent Monitoring Authority for the Citizens' Rights Agreements' Annual Report and Accounts for 2025–26.

Chair's Introduction

This year has again demonstrated the importance of the IMA as an independent, impartial, and authoritative body, providing assurance that the rights of EU and EEA EFTA citizens and their family members living in the UK and Gibraltar are being properly monitored and upheld.

I am encouraged by the progress made this year. The conclusion of the IMA's Delays Inquiry into Home Office decision-making on EU Settlement Scheme (EUSS) applications, together with provision in the Border Security, Asylum and Immigration Act 2025 aimed at clarifying the rights of EUSS status holders, illustrate the tangible impact of robust, evidence-based scrutiny, delivered by the IMA.



The IMA's role matters deeply. Citizens covered by the Withdrawal and Separation Agreements have built their lives in the UK and Gibraltar. They contribute to the economy and cultural life and are entitled to have confidence that an independent organisation stands ready to hold public authorities to account on their behalf.

This year marked five years since the IMA came into operation. Reflecting on that milestone, it was insightful to hear directly from EU citizens through a series of short films capturing their lived experiences. These perspectives provide an essential reference point for the Board regarding the organisation's priorities and direction.

As Chair, I remain assured of the IMA's commitment to integrity, professionalism, and independence. I have been impressed by the dedication and expertise of staff across the organisation as they continue to monitor and promote the rights set out in the Agreements and thank them for their continued efforts to support others.

I am grateful to Board Member colleagues for their work. Non-executive scrutiny and support deliver effective governance. Working together with Executive Board Members, we oversee that the IMA's decisions remain impartial with our collective focus on ensuring citizens and their families continue to enjoy their Withdrawal and Separation Agreement rights.

I would like to take this opportunity to extend my formal thanks to Punam Birly for all she has done as one of the inaugural Board Members of the IMA. Punam, who stepped down in December 2025 following her maximum two terms on the Board, was instrumental in helping to establish the IMA and I am grateful for her contributions.

I would also like to welcome Lynne Charles and Maike Bohn as they take up their positions on the Board. We all look forward to working with them.

I also appreciate the leadership shown by the Chief Executive and her team to the organisation which has seen it evolve from its inception five years ago. Thank you to the IMA's Board Members as well as our Minister, Jake Richards MP, for his support and the support of his Department, the Ministry of Justice.

Finally, I would like to thank the citizens, advocacy groups and voluntary and community sector organisations who engage with the IMA to share their experiences.

Nicole Lappin,
Chair



Message from the Chief Executive

Over the period of this report, the IMA has continued to strengthen protection of EU citizens' rights which supports social cohesion and economic participation and directly contributes to the UK Government's Plan for Change by promoting growth, strong foundations and greater opportunity.

Our work has focused on reducing barriers to residence status, benefits, healthcare and education. In doing so, we have helped strengthen both the legal protections and the practical access to rights as set out in the Withdrawal and Separation Agreements.

What we do contributes to the Ministry of Justice departmental priority in ensuring the UK is seen as a beacon of law. The IMA provides independent assurance that the UK and Gibraltar are respecting the rule of law with regards to the Agreements, and that public authorities identify and remedy breaches or possible breaches.

This year we increased engagement with citizens to better understand real-life issues and ensure their experiences shape our policy and enforcement priorities.

We published our annual survey, undertaking more face-to-face interviews and working with research partners to deepen our understanding of citizens' experiences and emerging issues.

We strengthened our direct engagement with communities through drop-in events in Gibraltar and Northern Ireland, reaching citizens who may face particular barriers to accessing their rights.

Alongside this, our growing work with advocacy, third sector organisations, the EU Delegation to the UK and member state representatives ensures we remain connected to those citizens who have protected rights in the UK and Gibraltar.

The IMA has continued to influence legislation, policy and interpretation of the law through our operational and legal functions. Our work has strengthened accountability by challenging public authorities where we feel there has been, or is, the potential for a breach of the Agreements.

We have additionally contributed to wider policy and immigration reform debates through our evidence to government consultations, evidence to committees and through our work with the Cabinet Office and senior officials across governments.

The IMA's work contributes to the government's commitment of fairness, access to justice and procedural safeguards for all citizens in the UK.

We have continued to strengthen our promotional materials and communications to increase awareness of the rights protected by the Agreements. Over the past year, we expanded how and what we communicate, working with partners to ensure materials produced are clear, accessible and empowering.



Finally, as an organisation we have invested in developments to our data monitoring and insight tools that better enable us to track trends and identify emerging issues, so we are more equipped to drive systemic improvements.

While much has been achieved in the UK and Gibraltar to recognise and protect eligible citizens, we remain mindful that many are still awaiting decisions on their applications or appealing initial outcomes. Some of these citizens may also face additional vulnerabilities.

Our survey also highlighted the need to support young people in making EUSS applications and thereby accessing their rights, so that future generations can live, thrive and contribute fully to life in the UK.

I along with my colleagues at the IMA look forward to continuing our vital work to deliver for the citizens who rely on us.

Miranda Biddle,
Chief Executive





Performance Report

This report covers the period from 1 April 2025 – 31 March 2026.

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 and the impact we have made in 2025-26.

Who We Are and What We Do

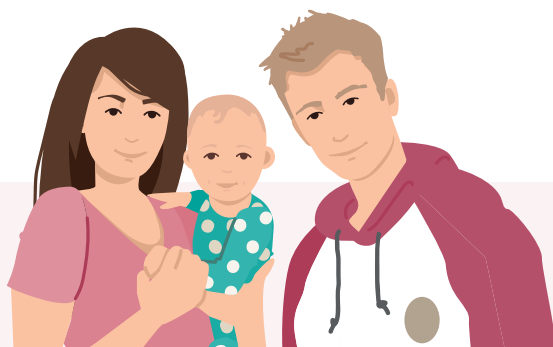
Our Role

The IMA was established in 2020 and became fully operational 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 Brexit.

Those rights are, broadly, that eligible EU citizens and their families can live here, work and raise their families as they did before Brexit. More information on the exact rights is included later in this report.

Our Duties

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



We monitor UK public bodies¹ to make sure they adequately and effectively implement the rights provided for by Part 2 of the Withdrawal Agreement and Part 2 of the EEA EFTA Separation Agreement. For the purpose of this report when we refer to both we use the term “the Agreements”.

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.

Monitoring

When we monitor, we assess whether citizens entitled to rights under the Agreements are able to retain and access those rights in practice in the UK and Gibraltar.

This includes examining how effectively the laws, policies and actions of governments and other public bodies – including local authorities and the NHS – operate for the benefit of citizens covered by the Agreements.

Our monitoring activity includes:

Citizens

- Receiving complaints from citizens who consider they are unable to access their rights and assessing whether these indicate systemic issues requiring further investigation or action.
- Working with stakeholders and attending citizen events to gather information directly from citizens, as well as third-party evidence on citizens' experiences of accessing rights.

Citizen stakeholders

- Gathering and using information from third-sector organisations about citizens' experiences of accessing rights under the Agreements.
- Using data gathered by the IMA to understand citizens' experiences and inform action.
- Undertaking joint reviews and research with citizens' representative organisations and universities.

Public bodies

- Identifying and assessing laws, guidance and decisions issued by the UK Government, devolved governments and public bodies to determine their compatibility with the Agreements.
- Examining official statistics to understand how rights are being upheld in practice.
- Requesting data from public bodies, ombudsmen and regulators to build an evidence base on rights implementation.
- Undertaking inquiries or compliance activity into the decisions or actions of public bodies and concluding on their compatibility with the Agreements.
- Carrying out assurance reviews with public bodies to assess how rights are being upheld in specific policy areas and, where they are not, why.

Statutory stakeholders

- Identifying potential or actual issues raised by legislatures, including parliamentary committees, relating to citizens' access to rights under the Agreements.
- Assessing how the work of other regulators and oversight bodies impacts the IMA's work.

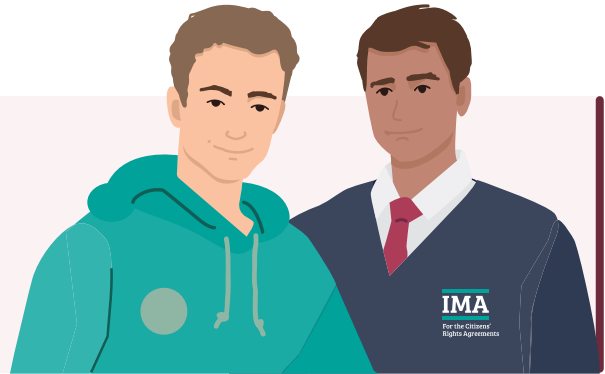
Other sources

- Using court reports to identify litigation relating to potential non-compliance with the Agreements and monitoring public bodies' responses.
- Reviewing media reporting to identify potential issues affecting the upholding of citizens' rights.
- Using information from the EU Delegation and EU Embassies about the citizens they represent as well as receiving information from the Joint and Specialised Committees.
- Analysing evidence from the annual survey and returns from governments on measures taken to comply with the Agreements, to inform reporting to the Joint Committee and Specialised Committee.

Promoting

The IMA has a duty to take action to contribute to awareness of rights afforded within the Agreements.

Where monitoring activity identifies a problem, **we may take action to resolve it through our promotion duty.**



This does not always involve direct enforcement; action may instead focus on encouraging others to act to remedy issues. This can include raising matters with public bodies, regulators or parliamentary scrutiny committees, or making issues public to prompt corrective action. It may also involve empowering citizens to pursue their rights in individual cases.

Our promotion duty also extends to highlighting good practice where this supports wider improvements in access to rights, and to supporting public bodies by promoting recommendations and commenting on assurance and engagement activity

Promotion activity includes:

Empowerment – citizens

- Providing information to help citizens understand which rights they should be able to access and when.
- Signposting citizens to other agencies, including referring matters to other regulators where appropriate.
- Providing information and evidence to elected representatives on issues affecting their constituents.
- Using the IMA's citizens' panel and citizens' representative groups to test and improve the information we provide.

Empowerment – public bodies

Publishing information on:

- IMA activity that highlights best practice, to support learning across public bodies.
- Incompatible actions by public bodies or private entities, to clarify what should not happen.
- Citizens' rights, and when and how those rights should be accessed.
- Providing training and guidance to support lawful, rights-compliant decision-making.
- Highlighting external research and undertaking our own research to build understanding of how rights can be upheld.

Empowerment – other stakeholders

- Providing information, guidance or training to organisations that advise or support citizens.
- Publishing details of our work to clarify both what the IMA does and does not do.
- Participating in public webinars to explain citizens' rights.
- Giving evidence to government committees on how public bodies are upholding rights, or where this is not happening.
- Engaging with inquiries and calls for evidence to raise concerns about access to rights.
- Publishing reports explaining citizens' rights and public authorities' compliance.
- Maintaining a public issues log to provide transparency on issues under investigation and their resolution.
- Intervening in legal proceedings to clarify issues relating to the Agreements.

Enforcement

Our enforcement activity includes:

- Issuing recommendations following an inquiry.
- Requiring public bodies to remedy breaches identified through compliance cases or post-litigation monitoring.
- Bringing litigation against public bodies for failure to comply with the Agreements.
- Intervening in legal proceedings relating to alleged non-compliance with the Agreements.
- Supporting the enforcement activity of bodies such as ombudsmen where this positively impacts citizens' rights.

Detailed information on the IMA's powers can be found on our website including our [operational guidance](#).



Our Powers

The IMA's powers are framed by the rights set out in 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.

These 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

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 generally 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 2026-27](#) 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 raise concerns that the governments of the UK or Gibraltar have failed to comply with the Agreements, or that a public body has acted, or proposes to act, in a way that prevents an individual from exercising their rights.

The IMA considers every complaint it receives and informs the complainant whether an inquiry will be carried out.

Where an inquiry is not pursued, we may advise the individual of alternative ways to address their complaint.



Our inquiry work focuses on identifying general or systemic failings in the actions or behaviours of public bodies and organisations that impact citizens and their families.

This is a key criterion in determining whether to open an inquiry, and issues raised by an individual complaint may not, on their own, meet this threshold.

Complaints are one of several ways in which we understand the experiences of EU and EEA EFTA citizens and their family members. We also gather and analyse intelligence from a range of other sources. While individual issues may not immediately indicate a systemic failing, we retain and assess this information over time, as part of a wider evidence base that may reveal patterns or systemic concerns.

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 has failed to comply with the Citizens’ Rights 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 Citizens’ Rights Agreements.

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

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 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.

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 timelier way than proceeding to full inquiry.

This year we published our inquiry into whether citizens are experiencing significant delays with their EU Settlement Scheme (EUSS) applications.

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

As part of the inquiry, the IMA investigated the impact these delays were having on people who have applied to the scheme and issued a call for evidence to citizens to let us know about their experiences.

The inquiry found that the Home Office had not always complied with an obligation under the Agreements to issue decisions on EUSS applications within a reasonable time. [Further information on the inquiry can be found on page 39.](#)

We also undertake assurance investigations to assure ourselves that public bodies are doing what they should to uphold the rights of EU and EEA EFTA citizens.

We continued our assurance review to find out what measures local government across the UK is 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.

Following the UK's departure from the EU, all eligible citizens, including children, are required to apply to the EUSS to guarantee their rights to live, work, study, and access benefits in the UK.

The IMA's review of all local authorities across the UK is to establish how they identify looked after children and care leavers who need to apply to the EUSS, and the procedures put in place to monitor those applications.

The IMA is seeking assurance that local authorities are discharging their responsibilities with regards to making and supporting EUSS applications on behalf of all eligible looked after children, children in receipt of local authority care and support, and care leavers.

The IMA continued to conduct individual reviews across England and Scotland in 2025-26, to seek further assurance over a rolling programme of work. Reviews have been completed for Northern Ireland and Wales. **All reports are published on our website.**



The final report is due to be published in late spring 2026. To date over 1,300 additional eligible children and care leavers have been identified and supported to make applications to the EUSS scheme as a result of local authority enhancements.

Our power to take legal action

Our powers to take legal action are contained in paragraph 30 of Schedule 2 to the Act⁴. 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, we are able to intervene in “any” legal proceedings. This includes not only judicial review challenges brought against public bodies, but includes appeals before the tribunals. We may also feel it is appropriate to join private causes of action in order to ensure that we are effectively performing our duties.

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

The IMA intervened in five cases during 2025-26 and received judgments in another two. These were all as a result of the exercise of the IMA’s power to intervene within proceedings.

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

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

Key risks and issues summary

We have 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.

We identified one issue and a number of risks that have been managed and regularly discussed when reviewing our corporate risk register during the year.

The issue concerned the forthcoming Joint Committee review of the IMA post-2028. While no decision has been made about the future of the IMA there could be some uncertainty about this with potential implications for delivery. Mitigation has focused on early engagement with decision-makers, evidence-led assessment of impacts, and clear internal communications to sustain effectiveness.



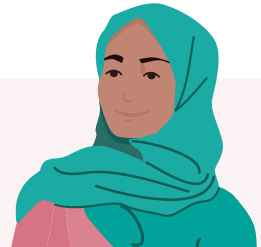
The risks identified and associated mitigations are outlined below:

Risk	Key Mitigation
<p>Communication</p> <p>Risk that poor communication limits awareness of rights, reducing understanding and trust in the IMA</p>	<p>Improved communication and outreach</p> <p>Mitigation focuses on clearer, more accessible information, targeted campaigns, and using feedback and data to build trust and improve stakeholder communication</p>
<p>Use of resources</p> <p>Risk that weak areas of planning and resource management hinder delivery of strategic priorities</p>	<p>Stronger oversight and resource planning</p> <p>Mitigation focuses on enhancing senior oversight, improving budgeting and accountability, and developing digital and workforce plans to support effective delivery</p>
<p>Prioritisation and delivery</p> <p>Risk that ineffective identification and handling of key issues prevents the IMA from achieving intended impacts for citizens</p>	<p>Enhanced planning and intelligence-led delivery</p> <p>Mitigation focuses on improving operational planning, adopting an intelligence-led approach, and strengthening transparency, accountability, and delivery management</p>
<p>Influence over public authorities</p> <p>Risk that insufficient influence on public authorities reduces the IMA's ability to secure intended outcomes for citizens</p>	<p>Increased influence with public authorities</p> <p>Mitigation focuses on strengthening relationships with public authorities, clarifying expectations, resolving issues early, and ensuring follow through on recommendations</p>

The Impact of Our Work

To help citizens and stakeholders better understand our work, and to strengthen how we explain what we do and why it matters, the IMA has organised its activities into four themes.

These themes reflect the main ways in which **citizens experience barriers to their rights.**



The four themes are:

Gaining Status

Some citizens face barriers to securing the immigration status to which they are entitled. This can happen because of how decisions are made by public bodies or because the rules and requirements are unclear. In some cases, this means people are unable to remain in the UK even though they have a right to do so.



Access to Support

Citizens can experience difficulties accessing the support and services to which they are entitled. These barriers may arise from domestic legislation or policy, how decisions are made, or from a lack of clear, accessible information about people's rights.



Travel

Citizens may encounter problems when travelling or returning to the UK. These issues can result from domestic legislation or policy, decision-making by officials, or unclear guidance about travel and re-entry requirements.



Future Generations

Citizens and their families may face challenges in the future because of how rights are set out in domestic legislation and policy, how decisions are made, or because information about rights for future generations is unclear.

To show how this work makes a difference in practice, some brief examples of activity undertaken during the year are set out below. Further detail about key work is outlined in the performance section below.



1. Gaining Status

We highlighted the [Immigration \(Citizens' Rights Appeals\) \(EU Exit\) \(Amendment\) Regulations 2023](#), which allow removal of individuals accused of fraudulent or abusive EUSS applications before appeals conclude. We believe this is contrary to the Agreements. Following engagement with the Home Office it has agreed to share data, litigation updates, and draft guidance with the IMA.

[We intervened in a case, BZ](#), the first matter concerning interpretation of Part 2 of the Agreements referred to the Court of Justice of the European Union. The case raises important questions about the residence rights of dependent family members who entered the UK after 31 December 2020 and who subsequently cease to be dependent due to domestic abuse. The IMA played a key role in assisting the court to decide the referred question.

We have [sought assurance from the Home Office](#) about their policy to identify and potentially remove pre-settled status from individuals who no longer meet residency requirements under the EUSS. The policy involves reviewing cases – starting with those absent from the UK for the longest periods – using automated checks against official data. It may result in removal of status where individuals are deemed no longer eligible. We emphasised that decisions must be proportionate and based on individual circumstances. We welcome the Home Office's commitment to safeguards, including opportunities for citizens to provide further evidence. We will continue to monitor this issue

We have expressed concerns about a Home Office policy allowing EUSS status to expire when it has been identified that the original status was granted in error. We are concerned this policy risks undermining the certainty and protections that the Agreements are designed to provide for citizens. Where rights may be restricted, this must be done in line with the safeguards set out in the Agreements, including clear processes and access to appeal. We have raised these issues with the Home Office and will consider further action as needed to ensure compliance.

2. Access to Support

We raised the issue of pre-settled status retention in [domestic violence visa routes](#) and dual registration with EUSS with the Home Office. As a result, the Home Office has looked into the policy and guidance updates are underway. However, we remain concerned about difficulties this group of citizens face in proving their EUSS status and are considering options for further work.

We welcomed a revised [Housing Allocation Scheme](#) following constructive engagement with His Majesty's Government of Gibraltar (HMGoG). We had raised concerns that the previous scheme excluded certain eligible EU and EEA EFTA citizens who had not yet obtained permanent residence. We considered this to be incompatible with the Agreements. HMGoG committed to addressing these points and made a number of amendments.

The Ministry of Housing, Communities and Local Government (MHCLG) has updated its homelessness guidance to local authorities to ensure EU citizens with pre-settled status, and their third-country national family members, are properly assessed for support following concerns raised by the IMA. The changes clarify the application of the Charter of Fundamental Rights, reducing the risk of destitution for vulnerable groups and strengthening access to homelessness assistance. We continue to monitor implementation.

3. Travel

We continue to provide **guidance for EU and EEA EFTA citizens** and their family members on travel. This includes launching a dedicated webpage with information on eVisas, Electronic Travel Authorisations (ETA), and ID cards.

Following our extensive engagement with the Home Office we welcomed **their changes to guidance for citizens** and their family members awaiting a decision on their EUSS application when travelling. These changes remove previous advice discouraging travel for Certificate of Application (CoA) holders, addressing uncertainty and practical difficulties and providing greater clarity. We will continue to engage with the Home Office to ensure the guidance is implemented effectively.

4. Future Generations

We ran and continue to run a **campaign on children's registration for EUSS**, urging parents to check if they need to apply for their child. Some parents are unsure whether their children need to be registered or not. Having EUSS status ensures children's rights including rights to healthcare. The campaign received positive feedback and opened opportunities for further stakeholder collaboration.

Our work with local authorities continues to ensure they are making EUSS applications for eligible looked after children and those in care. More than 1,300 children have been identified, and good practice is being shared among councils.

Delivering Against Our Annual Plan

While our impact is best understood through the experiences of citizens, our performance as an organisation is managed and assessed through a set of strategic priorities. These priorities set out how we deliver our work, ensure accountability, and measure progress against the IMA Strategy.



Performance Overview

In 2025–26, we measured our organisational performance against four priority areas which ensure the effective, independent and transparent delivery of our functions.

The areas were:

Monitoring and Promoting

Strategic Objective – we monitor and promote the effective delivery of citizens’ rights as outlined in the Agreements.

Trusted, Known and Credible

Strategic Objective – we are a trusted, known, and credible organisation who can be relied upon to act independently with fairness, transparency and impartiality.

Empowering

Strategic Objective – we help empower citizens to access their rights and public bodies to understand their rights.

Responsive, Supporting and Evolving

Strategic Objective – we are a responsive, supportive and evolving organisation with the right resources to operate efficiently and effectively.

To meet these key priorities, 16 key performance indicators were set including:

- clearly explaining the outcomes of our work
- increasing levels of stakeholder trust in the IMA
- publishing a range of material to help citizens understand their rights
- embedding lessons learned processes across the organisation
- delivering to our budget
- encouraging collaboration, learning and development and improving staff engagement levels from the previous year

Performance against the 16 measures is outlined in further detail below. **All measures were achieved.**

	Not achieved	Partially achieved (>50% of target)	Mostly achieved (>95% of target)	Achieved but later than planned	Achieved
Number of measures	0	0	0	0	16

Performance Analysis

Full details of how we performed is detailed below including some examples of our work in 2025-26.

Monitoring and Promoting

Strategic Objective – we monitor and promote the effective delivery of citizens’ rights as outlined in the Agreements.

Our work in this area ensures that we fulfil our two key statutory duties: to monitor how the rights outlined in the Agreements are delivered and to promote how citizens can access those rights.

The way we use information and data from various sources, including citizens, stakeholders, as well as research and reports, is crucial in enabling us to perform these duties.

In 2025-26 there was an emphasis on ensuring that the right processes and ways of working were in place to facilitate the robust use of data and insight.

We received 117 complaints this year. Reviewing these complaints helped us identify potential systemic issues as well as identifying opportunities for early resolution.

In March 2025 we launched [Your Story](#), a way for citizens to share their experiences anonymously with us. Hosted on our website Your Story enables citizens to raise concerns or issues without using the formal complaints portal, recognising that the requirement to provide a name can be a barrier for some. A dedicated email reporting line for those experiencing difficulties travelling was also introduced.

We continue to take legal action where we consider it is appropriate in order to promote the adequate and effective implementation of citizens’ rights and to provide greater clarity for how the Agreements should be interpreted. In 2025-26 we used our [litigation powers](#) on five occasions.

Part of our monitoring role is to review legislation relating to citizens' rights across the UK and Gibraltar.

In 2025-26, **we reviewed 23 pieces of legislation which focused on immigration and border law**, including changes to the Immigration Rules, EU Exit regulations, appeal rights and provisions in the Border Security, Asylum and Immigration (BSAI) Bill, alongside Gibraltar immigration legislation.

We also reviewed social security measures, housing allocation rules and education-related support, assessing their compatibility with citizens' residence and equal treatment rights across the UK and Gibraltar.

As a result of our work in this area, we have secured amendments or clarifications to ensure compliance with the Agreements and prevent breaches before they occur. One example is the changes to the BSAI Act 2025.

We had raised longstanding concerns about uncertainty over whether individuals granted status under the EUSS also held rights under the Agreements. It highlighted a mismatch between EUSS requirements – proof of residence by 31 December 2020 – and the Agreements' requirement to have been exercising EU free movement rights on that date. The IMA warned that requiring citizens to re-evidence this over time would be increasingly difficult and could have significant consequences.

Following engagement with the UK Government and the European Commission, section 45 of the BSAI Act 2025 came into force on 2 December 2025. This confirms that most citizens, and their family members, with EUSS status are to be treated as holding rights under the Agreements, regardless of whether they were exercising free movement rights on 31 December 2020. This ensures certainty for most citizens with EUSS status that they are able to rely on the rights contained in the Agreements.

The IMA influenced changes to the [Immigration Rules on absences](#) for pre-settled status by highlighting that strict continuous residence requirements could unfairly prevent eligible individuals from progressing to settled status.

Following engagement with the Home Office, the rules were amended to allow individuals to qualify based on having spent 30 months in the UK over a five year period, better reflecting real-world patterns of residence and reducing the risk of people losing their rights.

[All legislation monitoring reports are published on our website.](#)

Case Study: Stakeholder Engagement

Listening and engaging with our stakeholders is another important part of how we fulfil our duties to monitor and promote

In 2025-26, stakeholder engagement was central to how we monitored and promoted citizens' rights, helping ensure that citizens' experiences directly shaped our work.

We expanded our engagement significantly, working with citizens' support groups, the EU Monitoring Network and the EU Citizens Rights Forum, as well as Embassies, devolved administrations and parliamentary committees including the European Affairs Committee. The IMA Survey 2025 and citizens' panels helped amplify the voices of more vulnerable and under-represented groups, informing where we focused our monitoring efforts.

We produced targeted resources – including guidance for new parents on EUSS status and launched our **Insight Magazine**, a more in-depth look at particular issues. The first edition focused on travel rights and was published in direct response to concerns raised through engagement.

In September 2025, we hosted a **citizens' drop-in event** in Gibraltar and formed new partnerships with local organisations to better understand the experiences of EU nationals living there.

Our intelligence-led approach to engagement helps us to identify and address issues before they become problems for citizens as well as understand systemic and routinely experienced matters.

Target	Measure	Result
<p>Accessibility improvements for citizens making complaints</p>	<p>80% of Complaints Portal issues notified to us resolved. Exceeded: 80% target, 100% achieved.</p> <p>100% of updates to our online complaints' portal implemented.</p> <p>The complaints' online portal aligns with all relevant accessibility measures.</p>	<p>Met</p>
<p>Engagement with a more diverse range of stakeholders to promote the work of the IMA and monitor issues with citizens' accessing rights</p>	<p>10% increase in the number of new stakeholder engagements in 2025-26 compared to 2024-25. This was exceeded. In 2024-25 there were 90 engagements and in 2025-26, 110 engagements which is a 22% increase.</p>	<p>Met</p>
<p>Embedding new processes for intelligence and insights across the IMA to better undertake our duties to monitor and promote the rights outlined in the Agreements</p>	<p>Monthly intelligence reports are shared with all staff, providing actionable insights to inform work and support effective decision-making across the organisation. Developed using data and evidence from multiple sources, including stakeholders, complaints, research, reports, and media analysis.</p>	<p>Met</p>

Trusted, Known and Credible

Strategic Objective – we are a trusted, known, and credible organisation who can be relied upon to act independently with fairness, transparency and impartiality.

To ensure the IMA is a point of reference for information on the delivery of the Withdrawal Agreement, it is essential we are recognised by citizens, stakeholders, and public bodies as credible and objective.

During 2025–26, we took steps to develop a stronger, trusted, and more authoritative voice, enabling us to be used as a reliable source of information on what worked well, and where issues remained, in the delivery of the Agreements.

We actively sought evidence that rights were being upheld, including seeking assurance from public bodies and from governments representing all parts of the UK and Gibraltar. This approach reflected our understanding that an absence of complaints did not necessarily indicate an absence of issues.

Throughout the year, we were transparent about what we did and how we did it, supporting citizens and stakeholders to understand our role and providing clear, accessible information about our findings.

This information includes [our statutory reports](#), our ongoing [assurance reports](#) into whether public bodies are ensuring that eligible looked after children and children in care have EUSS applications made on their behalf, and entries on [our issues' log](#).

We diversified the [content and information](#) we produce creating videos, fact sheets and leaflets, driving up our engagement rates across our social media channels.

Case Study – Delays Inquiry

The IMA concluded and published an **[inquiry into delays in decision-making on some EUSS applications](#)**, following evidence that a number of citizens were not receiving decisions within a reasonable timeframe.

While most applications were processed promptly, the inquiry focused on cases where delays had a significant impact on individuals' ability to exercise their rights.

The inquiry examined Home Office policies and operational practices and found that prolonged delays – particularly at the suitability stage – had resulted in difficulties for citizens in accessing employment, housing, services and travel, despite the existence of Certificates of Application intended to provide interim protection.

The IMA concluded that the Home Office had not always met its obligations under the Agreements to determine applications within a reasonable time. It also found that pausing certain applications without consideration of individual circumstances breached the Agreements.

The IMA made recommendations to reduce delays, improve transparency and strengthen communication with applicants, and continues to engage with the Home Office on implementation.

Target	Measure	Result
<p>Clearly explaining the outcome of our work by publishing all reports, including our assurance reports and statutory reports to agreed timescales and being open and transparent about our plans</p>	<p>All internal Assurance Reports have been submitted in line with agreed deadlines to meet our Governance requirements.</p> <p>All statutory reports have been produced, laid and published to agreed timescales.</p>	<p>Met</p>
<p>Being transparent about the themes and issues we are investigating</p>	<p>All issues have been recorded in the published online Issues Log within 10 working days of operational work being commenced by the IMA.</p>	<p>Met</p>
<p>Increasing our stakeholder trust score through our expanded work in this area and more visible presence</p>	<p>10% increase in stakeholder trust score which was reflected in the IMA's participation in external events and strong engagement in recent webinar, underscoring our growing reputation as a trusted organisation.</p>	<p>Met</p>

Empowering

Strategic Objective – we help empower citizens to access their rights and public bodies to understand their rights.

Empowering citizens to understand their rights, so they have a clear understanding of what they should expect from public bodies and where to challenge when things went wrong is a key objective for the IMA. Ensuring that public bodies understand how they should be implementing those rights is equally important.

During the year, **we increased levels of awareness, understanding, and confidence in rights among citizens** by providing clear information and resources, and by signposting where further assistance was available.

We also increased our efforts to hear directly from citizens and from stakeholders working closely with them, enabling us to develop a stronger understanding of emerging and ongoing issues.

We significantly increased our capacity to provide information in different languages by investing in a translation and accessibility tool for [our website](#).

In parallel, we proactively engaged with government departments, including the devolved governments, to support their understanding of the rights they were required to uphold, highlighting good practice and sharing learning where appropriate.

Case Study – IMA Survey

Our [annual survey](#) this year gave us valuable insight into the issues affecting citizens which is being used to shape our work.

Five years after Brexit, the survey continued to identify barriers affecting citizens and their family members. It found that of more than 2,200 people living in the UK and Gibraltar, while awareness of rights is high (97%), one in five respondents reported difficulties accessing key rights such as work, residence and travel.

Challenges were most acute for certain groups. Of those experiencing difficulties, 42% were awaiting an outcome on their EUSS application and 35% held pre-settled status, which can make exercising rights more difficult than for those with settled status. Inequality was also evident, with 37% of respondents reporting difficulties coming from ethnic minority backgrounds. More broadly, 35% of respondents told us they had felt discriminated against by public bodies since Brexit, half of whom were from ethnic minority backgrounds.

Our survey also highlighted risks for future generations. Thirty-eight per cent of parents or guardians had not applied to the EUSS for their child, often due to misconceptions about automatic British citizenship or lack of awareness.

In response, we are seeking assurance that local authorities are supporting all eligible looked after children and care leavers.

Further raising awareness of some children needing to have EUSS applications made on their behalf was undertaken with a communication campaign aimed at EU parents and guardians explaining that some will need to apply for EUSS for their children.

Target	Measure	Result
<p>Measure a greater awareness of rights to help demonstrate that citizens are empowered to take action when needed</p>	<p>According to responses from citizens responding to our survey, there has been more than a 10% increase in citizens reporting an improved understanding of their rights. In 2023, 70% of respondents to our survey reported awareness of their rights. In 2025 80% reported awareness, an increase of 14%.</p>	<p>Met</p>
<p>Increasing the amount of information and material published in relation to the rights</p>	<p>Informative rights material published regularly throughout the year, including website content and newsletters promoted via our social media channels.</p> <p>Five-year anniversary materials were produced to appeal to a broad range of audiences.</p>	<p>Met</p>
<p>Increasing engagement and understanding of issues via enhanced stakeholder networks</p>	<p>Stakeholder mapping is now built into each case strategy, supported by IMA stakeholder team input to ensure key stakeholders are identified throughout project cycles.</p> <p>Engagement with the Home Office, DWP, MHCLG and devolved governments is ongoing to seek information and assurances in relation to the following issues:</p> <ul style="list-style-type: none"> • Reasonable grounds and indefinite leave to remain • EUSS family permits • Travel • Citizens who experience domestic abuse • Looked After Children • Homelessness • Universal Credit 	<p>Met</p>

Responsive, Supporting and Evolving

Strategic Objective – we are a responsive, supportive and evolving organisation with the right resources to operate efficiently and effectively.

It is essential that our staff have the tools, skills, and experience they need to perform at their best, enabling us to deliver all our objectives.

As a values-driven, learning organisation committed to promoting equality and diversity, we maintain a culture of continuous improvement. This enables us to integrate lessons learned, embrace feedback, promote innovation, and embed best practice across the organisation.

During 2025–26, we operated as a customer-centric and collaborative organisation, working 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.

Case Study – Values Campaign

As a self-proclaimed values-driven organisation it is important there is staff awareness of our values. Therefore an internal campaign to raise awareness of them was held this year.

A poll on our intranet was undertaken at the beginning of the year to set a baseline for whether staff knew all five values.

While awareness of at least one or two of the values was high the number of staff that could confidently say what all five were was low at just 29%.

A range of awareness-raising activities were put into place including updates at our all-staff huddles, posters being put up around the office, a video and articles on the intranet and our own guerilla marketing campaign.

This part of the campaign meant that staff would find information about our values in the most unexpected places, be it behind a carton of milk in the fridge, inside a coffee cup or sitting alongside a potted plant.

A second poll showed that the approach had reaped rewards with 60% of staff now saying they knew all five values – more than double the first figure and way beyond the 15% increase set for the campaign.

Work remains ongoing to ensure the score further increases.

Target	Measure	Result
<p>We continue to be a responsive, supportive and evolving organisation with staff reporting that we are among the top performers in the Public and Civil Service for engagement scores</p>	<p>The IMA's 2025 People Survey results show that the IMA's Engagement Index (68%) and five of the nine core theme scores are within the top 25% of Public and Civil Service scores.</p>	<p>Met</p>
<p>Staff understand our values, objectives and aims which means we operate efficiently</p>	<p>The IMA's 2025 People Survey results show:</p> <p>The theme score for Organisational Objectives and Purpose (90%) and the proportion of respondents who recommend the IMA as a great place to work and are motivated to help achieve the organisation's objectives are in the top 25% of Public and Civil Service scores. The proportion of respondents who are proud to be part of the IMA and identify with the organisation is above the Civil Service Benchmark (median).</p>	<p>Met</p>
<p>Our leaders help us navigate change positively and are effective at steering the organisation</p>	<p>The IMA's 2025 People Survey results show the IMA's theme score for leadership and managing change (65%) is in the top 25% of Public and Civil Service scores.</p>	<p>Met</p>

Target	Measure	Result
<p>We continue to deliver high levels of service through engaged and professional staff who are committed to their own learning and development and are supported in this by the IMA</p>	<p>100% of agreed Personal Development Plans are held by HR, providing assurance that staff development discussions are taking place across the organisation. Exceeded: 80% target, 100% achieved.</p>	<p>Met</p>
<p>Opportunities for improvement and service efficiency are maximised through a robust lessons learned process</p>	<p>Local processes are in place across the IMA and are being used to deliver Lessons Learned exercises that meet the needs of each business area. An IMA-wide guidance document has been developed to provide a consistent approach and a collaboration space for good practice, and Lessons Learned collation for reporting and sharing.</p>	<p>Met</p>

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 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.

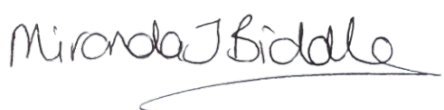
There is information in our offices about the energy efficient use of heating and lighting with staff encouraged to only switch on lights when needed.

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.

Across our sustainability initiatives, we consider how they support the [Greening Government Commitments 2021 to 2025](#), which were the latest published government sustainability commitments during 2025–26.

Finally, sustainability is a regular topic at our all-staff meetings with activities to promote and protect our natural environment regularly promoted.



Miranda Biddle Chief Executive and Accounting Officer

26th June 2026



Accountability Reports

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.

Corporate Governance Report

Directors' Report

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	Effective Date
Chief Executive	Miranda Biddle	31 July 2023 – present
General Counsel	Rhys Davies	19 October 2020 – present
Director of Governance and Corporate Services	Andrew Bagley	21 September 2020 – present
Director of Operational Delivery	Mark Jeffs	30 June 2025 – present ⁵

⁵ Director of Operational Delivery role vacant 1 January 2025 – 29 June 2025

Register of Interests

Name	Position	Interest	Individual	Role
Miranda Biddle	Chief Executive	Political Activity	Family member	Works at a constituency office of an MP
Andrew Bagley	Director of Governance and Corporate Services	Any other interest	Personal	Lay Member – Governance & Audit Committee Neath & Port Talbot Council and Lay Member – Governance & Audit Committee Bridgend Council
Mark Jeffs	Director of Operational Delivery	Any other interest	Family member	Spouse holds external non-executive and trustee roles (public and third sector)
Rhys Davies	General Counsel	Any other interest	Family member	Spouse works as a lawyer in the Welsh Government

Data Incident Reporting

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

Statement of Accounting Officer's responsibilities

Under the European Union (Withdrawal Agreement) Act 2020, Schedule 2, Part 1, paragraph 14, the Secretary of State (with the consent of HM Treasury) 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; and
- 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 Independent Monitoring Authority's auditors are aware of that information. So far as I am aware, there is no relevant audit information of which the auditors are unaware.

Governance Statement

This Statement sets out the governance structures, internal control and assurance frameworks that have operated within the IMA during the financial year 2025-26 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 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 external non-executive members and executive members appointed from senior IMA staff.

Nicole Lappin was formally appointed Chair of the IMA in December 2024 and commenced the role on 1 January 2025. Nicole has been appointed on a four-year term.

We now have seven remunerated non-executive Board members. Punam Birly's second term ended in December 2025. Maike Bohn and Lynne Charles were appointed as non-executive Board members from 1 January 2026 to increase the skills and diversity of our board. Recruitment is underway to recruit to replace one non-executive Board member as Leo O'Reilly and Marcus Killick's terms end in December 2026. This is in line with good practice to stagger the dates when terms end.

Non-Executive Member	Term	Start Date	Current Term End Date
Nicole Lappin (Chair)	1	1 January 2025	31 December 2028
Punam Birly	2	8 December 2020	31 December 2025
Marcus Killick	2	8 December 2020	7 December 2026
Leo O'Reilly	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
Maike Bohn	1	1 January 2026	31 December 2028
Lynne Charles	1	1 January 2026	31 December 2028

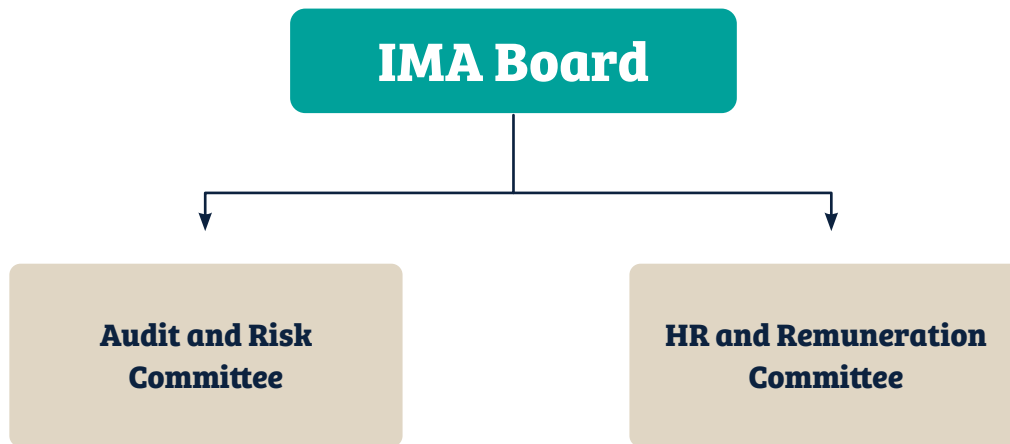
To carry out our duties, the Board moved towards a bi-monthly meeting cycle during 2025–26, with additional scrutiny undertaken by two committees. Our Executive Team (ET) provides operational updates to our Board and committees for scrutiny and decision as required.

Agenda, minutes, and the terms of reference for the Board meetings and committee meetings can be found on our website: [ima-citizensrights.org.uk/about-us/who-we-are/](https://www.ima-citizensrights.org.uk/about-us/who-we-are/)

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

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.

Audit and Risk Committee

The Audit and Risk Committee reviewed the comprehensiveness and reliability of assurances on corporate governance, risk management, the control environment, and the integrity of the IMA’s financial statements.

The committee reviewed internal audit plans and progress, and considered key policies including cyber security, counter-fraud, declarations of interest, and risk management. The committee reviewed the Annual Report and Accounts for 2025–26 and received reporting from the National Audit Office as part of the final certification of this report. The committee has been chaired by Leo O’Reilly since March 2025.

Delivery and Impact Committee

The Delivery and Impact 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.

During 2025–26 the committee did not meet following Chair and CEO decision, and its intended scrutiny was delivered through Board working group arrangements. The Board agreed to discontinue the Delivery and Impact committee as part of approving revised governance documents, with effect from 1 April 2026. The committee was chaired by Marcus Killick.

Working Groups

Alongside the Board and its subcommittees, the IMA established time-limited working groups to address specific priorities.

The Five-Year Anniversary Working Group, chaired by Marcus Killick, developed a programme of work to mark the IMA's fifth anniversary. This included a short campaign from 1 December, supported by citizen videos, a dedicated microsite, a timeline, a stakeholder toolkit and associated communications products. The working group concluded its programme of work following the December campaign, with activity continuing through routine reporting.

A second working group, IMA Alignment and the Government's Plan for Change was co-chaired by Leo O'Reilly and Mark Jeffs. This work considered how the IMA's activity aligns with the Government's Plan for Change missions, the Ministry of Justice departmental plan, and devolved administration priorities. The working group was established to support clearer articulation of the IMA's impact, more effective engagement with government and public bodies, and informed choices about monitoring and promotion activity, while maintaining independence.

HR & Remuneration Committee

The HR and Remuneration Committee provides strategic advice, support and challenge to the Executive Team, and assurance to the Board on people matters. The committee also oversees 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 reviewed HR policies including hybrid working, wellbeing, health and safety, equality, diversity and inclusion, pay, and employee engagement. The Committee was chaired by Punam Birly until 31 December 2025. Ronnie Alexander has chaired the Committee since January 2026.

Board and Committee Member Attendance

Board Member attendance business year ending 31 March 2026	IMA Board	Audit and Risk Committee	HR and Remuneration Committee
Nicole Lappin, Non-Executive Member (Chair)*	4/5	n/a	2/4*
Leo O'Reilly, Non-Executive Member	5/5	4/4	n/a
Punam Birly, Non-Executive Member (to 31 December 2025)	2/3	n/a	2/2
Marcus Killick, Non-Executive Member	5/5	3/4	n/a
Joyce Cullen, Non-Executive Member	4/5	4/4	4/4
Ronnie Alexander, Non-Executive Member	4/5	n/a	4/4
Lynne Charles, Non-Executive Member	2/2	n/a	n/a
Dr Maike Bohn, Non-Executive Member	2/2	n/a	n/a
Miranda Biddle, Executive Member (Chief Executive Officer)	5/5	2/4	3/4
Andrew Bagley, Executive Member (Director of Governance and Corporate Services)	4/5	4/4	4/4
Mark Jeffs, Executive Member (Director of Operational Delivery)**	3/3	n/a	n/a

* The Chair has a standing invitation to committees. Committee attendance shown for the Chair reflects attendance as a standing invitee, not committee membership or voting status.

** Mark Jeffs was voted in as a full Board member in September 2025 which was the first full meeting after he was appointed as Director of Operational Delivery in June 2025.

Board effectiveness

During 2025–26, the IMA Board undertook an internal effectiveness review to consider its effectiveness. An online survey was conducted using guidance from the Cabinet Office and the Northern Ireland Audit Office Good Practice Guide. The survey used the same core question set as the previous exercise to support comparison over time, with a small number of targeted questions to reflect the year's priorities. It considered governance arrangements, the Board's approach to strategic planning and scrutiny of performance, the skills and experience brought to the Board table, culture and relationships, training and development, secretariat support, and members' reflections on their own contribution. Overall, the Board considers that it operated effectively during the year, with members reporting continued improvement compared to the previous 12 months.

The Board will develop an action plan to address any areas for improvement over the next 12 months. Key themes include strengthening strategic direction and ensuring clarity of structure and decision-making.

To support ongoing learning and the sharing of good practice, non-executive members continue to participate in development opportunities, including training with the Government Internal Audit Agency and engagement with the Ministry of Justice Chairs of Audit Committees. In June 2025, the Board also benefited from a one-day workshop facilitated by Steve Mungavin in developing strategy and risk management.

The IMA hosted a second Board Apprentice through the "On the Board" scheme from January 2025 until December 2025. The IMA decided not to onboard a further apprentice in the short term in order to focus on Board development activity and will look to host a new apprentice in 2027.

Compliance with the Corporate Governance Code for Central Government Departments

Our organisational structure, policies and procedures are set in line with the principles of the Corporate Governance Code for Central Government Departments.

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 appraisal 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

During the year, the IMA completed its review of Government Functional Standards. All nine standards assessed as relevant to the IMA are now rated as complying, reflecting completion of all agreed actions arising from earlier assessments. A high-level review of changes to the standards since 2023 was undertaken in November 2025, with no significant issues identified. To maintain compliance, the IMA Business Improvement and Assurance Team has recommended a rolling programme of deeper reviews over the next three years, beginning with Project Delivery, People and Digital and Data.

Our Internal Control Framework

Risk Management

The organisation's ability to operate effectively and maintain confidence is underpinned by a well-established risk management framework and a strong, embedded risk culture. The IMA uses a three lines of defence model for risk management and assurance. The Risk Management Policy was comprehensively reviewed and updated in September 2025.

The policy sets out the organisation's risk appetite, risk management principles, and clearly defined roles and responsibilities. Managers, staff, Directors and Board members all have defined responsibilities for identifying, managing and escalating risks within their areas of responsibility. The policy promotes a proactive approach to risk management, encouraging staff to consider, identify and manage risks as part of their day-to-day activities.

The organisation operates a clear and consistent risk and issues management process, supported by comprehensive guidance on the identification and assessment of risks. A single, integrated risk register is used to capture both strategic and operational risks, providing a consolidated view of the organisation's risk profile. Risks are managed by designated Risk Owners as the first line of defence, with management providing oversight and the Business Improvement and Assurance Team facilitating the process.

Risks and issues are escalated, where appropriate, to the Corporate Risk Register and Issues Log. The Senior Leadership Team provides second-line assurance, ensuring that risks and issues are being effectively managed, monitored and escalated. The Corporate Risk Register is reviewed on a quarterly basis by the Audit and Risk Committee, which provides third-line assurance through independent scrutiny and challenge, and escalates matters to the Board where further oversight or action is required.

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

Issue/Risk	Mitigation
<p>The issue that the Joint Committee under the Withdrawal Agreement must, after 31 December 2028, assess the functionality of the IMA and may, in consequence, amend the Withdrawal Agreement to remove the requirement for an IMA</p>	<p>Actions to address this issue focus on being clear and proactive by engaging early with decision-makers, using evidence to understand impacts on stakeholders, and keeping staff regularly informed, reducing uncertainty and supporting the IMA to continue operating effectively.</p>
<p>The risk that the IMA communication strategy is ineffective in raising awareness of the rights and demonstrating strategic impact, resulting in a limited understanding of the rights, and a reduced trust in the IMA.</p>	<p>Actions to address this risk focused on improving how the IMA communicates. We are working to make information easier to find and access online, and on targeted campaigns across multiple channels to clearly explain rights using real examples of impact. We continue to look for ways to use feedback and data to better understand audiences, build trust, and improve communications for stakeholders.</p>
<p>The risk that the IMA fails to maximise its resources and plan effectively in its delivery of strategic priorities.</p>	<p>Key actions focused on strengthening oversight from senior leaders and improving the IMA's approach to budget forecasting and accountability. Digital and longerterm workforce plans are in development to help ensure resources are used effectively and strategic priorities are delivered.</p>

Issue/Risk	Mitigation
<p>The risk that the IMA is unable to secure its intended impacts for citizens due to weaknesses in our approaches to identifying and prioritising the issues we focus on and delivering operational work.</p>	<p>Activity in this area focused on the IMA’s ability to deliver impact by improving the planning of operational work. Progress was made in becoming more intelligenceled and embedding this approach to inform decisionmaking. Further actions will focus on strengthening programme and delivery planning and increasing transparency and accountability for operational progress and outcomes.</p>
<p>The risk that the IMA is unable to secure its intended impacts for citizens because we do not effectively influence/ require public authorities to demonstrate they are complying with the Agreements.</p>	<p>Actions to address this risk focused on improving the IMA’s influence with public authorities to secure intended impacts for citizens. Work continues to further develop our relationships with public authorities to enable us to clearly set out public authorities’ responsibilities, support early resolution of issues, escalate concerns appropriately, and follow up to ensure recommendations are acted upon.</p>

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.

Our Data Protection Officer oversees implementation of our data policies and compliance position along with updating relevant processes including how staff report a data information breach. We have mandatory annual online learning courses for staff on Security and Data Protection and Information Management to ensure everyone is aware and up to date on how we manage the information we receive and hold.

Declaration of Interest

Our Declaration of Interest Policy supports all staff and Board members with our continuous process to declare relevant personal interests to help us 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 use an anonymous reporting tool to allow staff and external stakeholders to raise concerns. We had no whistleblowing reports during 2025–26.

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 Government’s Functional Standard on Counter Fraud.

Joyce Cullen is also our nominated non-executive Board member 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 during 2025–26.

	2023/24	2024/25	2025/26
No. of Reports	0	1	0

Our Assurance Framework

Internal Audit

Our internal audit function is undertaken by the Government Internal Audit Agency (GIAA). Our internal audit plan for 2025–26 was agreed by the Audit and Risk Assurance Committee in March 2025, and GIAA provides regular progress updates and feedback to the committee throughout the year.

The annual opinion is based on the work conducted during the year. The opinion takes into account observations during attendance at Audit and Risk Assurance Committee meetings, regular engagement with management, and confidence in the extent to which agreed actions to remedy weaknesses are consistently implemented by due dates. GIAA also draws on wider audit work from across the Ministry of Justice regarding systems and processes that the IMA also relies on to do its work.

Three assurance audits were undertaken during 2025–26 looking at: Stakeholder Engagement (moderate opinion), Public Sector Equality Duty (substantial opinion), and Complaints (substantial opinion). A further advisory piece of work was carried out relating to the Assurance Framework, alongside additional advisory work on Knowledge Management.

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.

Head of Internal Audit Opinion

Our internal audit function is undertaken by the Government Internal Audit Agency (GIAA). Our internal audit plan for 2025–26 was agreed by the Audit and Risk Assurance Committee in March 2025, and GIAA provides regular progress updates and feedback to the committee throughout the year.

The annual opinion is based on the work conducted during the year. It takes into account observations made during attendance at Audit and Risk Assurance Committee meetings, regular engagement with management, and the extent to which agreed actions to address weaknesses are implemented by their due dates. GIAA also draws on wider audit work from across the Ministry of Justice regarding systems and processes that the IMA relies on to carry out its work.

GIAA has provided an overall moderate annual opinion on the framework of governance, risk management and control within the IMA for the year ended 31 March 2026. The headline opinion remains the same as last year and should be seen in the context of continued progress in embedding change while remaining prepared to address future challenges through a proportionate and risk-aware approach. GIAA continues to report positive findings across its work and notes a continuing improvement in the direction of travel.

The following themes were noted this year:

- **Data and Insight** – This theme highlighted that the effective use of data and stakeholder insight remains crucial to ensure the IMA is delivering its objectives and supporting the protection of citizens’ rights. This year, internal audit work has identified continued development in stakeholder engagement, including improvements in stakeholder mapping and the planning of engagement activity. The organisation is growing in confidence and focus in this area; however, further improvements are required to ensure that information is consistently used to support structured decision-making and to demonstrate delivery against communications objectives.
- **Organisational Resilience** – The IMA remains a relatively small organisation that is reliant on key members of staff to perform essential processes and controls. However, there is continued focus on staff engagement, inclusivity and wellbeing, alongside efforts by leadership to create a supportive working environment. Work is also ongoing to strengthen knowledge management and reduce reliance on individual knowledge, which will support organisational resilience and continuous improvement as the organisation evolves.
- **Governance and Assurance** – The IMA continues to develop its governance and assurance arrangements as it matures. During the year, work has progressed to review and clarify delegated authorities to ensure they align with current accountabilities and responsibilities. In addition, advisory work has supported the development of assurance mapping and a more coordinated approach to assurance activity, aimed at improving visibility of assurance coverage and reducing duplication. Further work is ongoing to embed a consistent and proportionate assurance framework and to strengthen knowledge management arrangements across the organisation.

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 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 2025-26, the IMA implemented its third 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.

Performance-related pay

The 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.

IMA's Recognition and Reward scheme enables staff to be nominated by managers, colleagues, stakeholders and Board members for outstanding work, behaviours and demonstration of our values. 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 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 for people with disabilities who meet the minimum role requirements/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 is 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 outturn 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 severance payments, employer pension contributions and the cash equivalent transfer value of pensions.

Pension entitlements (audited information)

Board Members and Senior Leadership Group	2025/26				
	Accrued pension at pension age as at 31/03/26 £000	Real increase in pension at pension age £000	Cash Equivalent Transfer Value (CETV) at 31/03/26 £'000	CETV at 31/03/25 ⁶ £'000	Real increase in CETV £'000
Miranda Biddle Executive member – Chief Executive Officer	30-35	2.5-5	483	424	37
Mark Jeffs Executive member	30-35	2.5-5	622	560	44
Rhys Davies General Counsel (Legal Director)	20-25	0-2.5	290	256	14
Andrew Bagley Executive member	35-40	0-2.5	545	499	22

6 Taking account of inflation, the CETV funded by the employer has decreased in real terms. Opening balances for pension disclosures for some members are not consistent with the closing balances reported in the prior year. This is due to the availability in 2025/26 of more up to date data relevant to the calculation of the prior year benefits.

Non-Executive Members

The Chair is paid £525 per day and works five days per month. All other non-executives are paid £315 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
Nicole Lappin	1 January 2025	31 December 2028	1	4 years
Punam Birly	8 December 2020	7 December 2025	2	3 years
Marcus Killick	8 December 2020	7 December 2026	2	3 years
Leo O'Reilly	8 December 2020	7 December 2026	2	3 years
Joyce Cullen	10 February 2021	9 December 2027	2	3 years and 10 months
Ronnie Alexander	17 March 2021	16 December 2027	2	3 years and nine months
Maike Bohn	1 January 2026	31 December 2028	1	3 years
Lynne Charles	1 January 2026	31 December 2028	1	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.

For the year ended 31 March 2026, 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	2025/26					2024/25				
	Salary £'000	Bonuses £'000	Benefits in kind (to nearest 100) £'000	Pension benefits ⁷ (to nearest £1,000) £'000	Total £'000	Salary £'000	Bonuses £'000	Benefits in kind (to nearest 100) £'000	Pension benefits (to nearest £1,000) £'000	Total £'000
Miranda Biddle Executive member – Chief Executive Officer	130-135	5-10	-	51	190-195	125-130	5-10	-	50	180-185
Rhys Davies General Counsel (Legal Director)	95-100	0-5	-	29	125-130	90-95	5-10	-	36	130-135
Mark Jeffs Executive member (appointed as Director of Operational Delivery from 30 June 2025; appointed as Executive Board Member at first full Board meeting after appointment on September 24, 2025)	70-75 (FYE 90-95)	-	-	54	125-130	-	-	-	-	-
Andrew Bagley Executive member	95-100	0-5	-	35	130-135	90-95	5-10	-	36	130-135
Nicole Lappin Non-Executive Member IMA Chair (from 1 January 2025)	40-45	-	1.4	-	40-45	5-10 (FYE 25-30)	-	1.0	-	5-10

⁷ The value of pension benefits accrued during the year is calculated as (the real increase in pension multiplied by 20) 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.

Board Members and Executive Team	2025/26					2024/25				
	Salary £'000	Bonuses £'000	Benefits in kind (to nearest 100) £'000	Pension benefits ⁷ (to nearest £1,000) £'000	Total £'000	Salary £'000	Bonuses £'000	Benefits in kind (to nearest 100) £'000	Pension benefits (to nearest £1,000) £'000	Total £'000
Leo O'Reilly Non-executive member (Interim IMA Chair from 1 January 2024 to 31 December 2024)	5-10	-	1.9	-	5-10	20-25	-	5.0	-	25-30
Marcus Killick Non-executive member	5-10	-	0.2	-	5-10	5-10	-	2.3	-	5-10
Punam Birly Non-executive member (to 7 December 2025)	5-10, (FYE 5-10)	-	0.3	-	5-10	5-10	-	2.5	-	5-10
Joyce Cullen Non-executive member	5-10	-	1.9	-	5-10	5-10	-	1.2	-	5-10
Ronald Alexander Non-executive member	5-10	-	0.6	-	5-10	5-10	-	0.1	-	5-10
Lynne Charles Non-executive member (from 1 January 2026)	0-5 (FYE 5-10)	-	-	-	0-5	-	-	-	-	-
Maike Bohn Non-executive member, (from 1 January 2026)	0-5 (FYE 5-10)	-	-	-	0-5	-	-	-	-	-

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 has met four times in 2025-26 to discuss a number of key topics ranging from building capability and skills (including succession planning), staff engagement, health and safety, policy review (including changes under the Employment Rights Act), recognition and reward 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

	2025/26		2024/25	
	Salary and allowances	Bonuses	Salary and allowances	Bonuses
Staff average	10.4%	-59.4%	-7.1%	-32.0%
Highest paid director	3.9%	0%	4.1%	200.0%

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
2025/26	3.8:1	3.2:1	2.3:1
2024/25	4.6:1	3.2:1	2.3:1

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

	Lower quartile		Median		Upper quartile	
	2025/26	2024/25	2025/26	2024/25	2025/26	2024/25
Salary component of total pay and benefits	35,813	28,587	42,953	41,348	58,859	56,802
Total pay and benefits	35,813	28,848	42,953	41,348	60,859	56,802

The annualised banded remuneration of the highest-paid director in 2025-26, excluding pension benefits, was £135,000-140,000 (2024-25: 130,000-135,000). This was 3.2 times (2024-25: 3.2 times) the median remuneration of the workforce, which was £42,953 (2024-25: £41,348). The banded remuneration of the highest paid director has increased as a result of the pay award in 2025-26.

No employees received remuneration in excess of the highest-paid director. Remuneration ranged from £25,000-30,000 to £135,000-140,000 (2024-25: £20,000-£25,000 to £130,000-£135,000). In 2025-26 the average annualised staff salary was £50,159 (2024-25: £45,449)⁸. This is due to a pay increase of 3.75% made in 2025-26, which has increased the salaries of permanent staff.

The average staff bonus decreased by 59.4% in 2025-26, primarily reflecting lower bonus payments to senior staff compared with 2024-25.

There has been a reduction in the ratio of the highest-paid director’s total remuneration to that of the employee at the lower quartile, decreasing from 4.6:1 in 2024-25 to 3.8:1 in 2025-26. This is primarily driven by the lower quartile position being occupied by a higher-grade employee in 2025-26 compared with the previous year.

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

⁸ For 2025-26, the methodology for calculating average staff salary has been revised, with annualised full-time salaries adjusted where appropriate to reflect part-time working arrangements. To support comparability, the 2024-25 average staff salary has been recalculated on a consistent basis.

Pensions

Pension benefits are provided through the Civil Service pension arrangements and are administered by Capita. Before 1 April 2015, the only scheme was the Principal Civil Service Pension Scheme (PCSPS), which is divided into a few different sections – classic, premium, and classic plus provide benefits on a final salary basis, whilst nuvos provides benefits on a career average basis. 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. All newly appointed civil servants, and the majority of those already in service, joined the new scheme.

The PCSPS and alpha are unfunded statutory schemes. Employees and employers make contributions (For 2025-26, employee contributions range between 4.6% to 8.05% of pensionable earnings, depending on salary band). The balance of the cost of benefits in payment is met by monies voted by Parliament each year. Pensions in payment are increased annually in line with the 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. From July 2025, eligible members who opted out between 12 March 2012 and 28 February 2022 were able to apply to buy back pension service for the Remedy period (1 April 2015–31 March 2022), in line with Capita guidance. Any approved buy-back will be processed by Capita and reflected in future benefit statements.

The accrued pensions shown in this report 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. Normal pension age is 60 for members of classic, premium, and classic plus, 65 for members of nuvos, and the higher of 65 or State Pension Age for members of alpha. The pension figures in this report show pension earned in PCSPS or alpha – as appropriate. Where a member has benefits in both the PCSPS and alpha, the figures show the combined value of their benefits in the two schemes but note that the constituent parts of that pension may be payable from different ages.

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 (the “McCloud judgment”).

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 remedy⁹ 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”.

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 2025 and 31 March 2026, 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 Master trust. 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).

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

⁹ www.gov.uk/government/collections/how-the-public-service-pension-remedy-affects-your-pension

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 as a consequence 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 as a result 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.

CETV figures are calculated using the guidance on discount rates for calculating unfunded public service pension contribution rates that was extant at 31 March 2023. HM Treasury published updated guidance on 27 April 2023; this guidance was used in the calculation of 2025-26 CETV figures.

Real increase in the value of the 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 during the year ending to 31 March 2026 (nil in 2024-25).

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

The IMA had no early departure costs in the year ending to 31 March 2026 (nil in 2024-25).

Expenditure on consultancy and temporary staff (contingent labour)

There was no spend on consultancy in the period to 31 March 2026 (£18,000 in 2024-25).

There was no spend on temporary staff in the period to 31 March 2026 (£77,000 in 2024-25).

Off-payroll engagements

There were no highly paid off-payroll worker engagements as at 31 March 2026, earning £245 per day or greater.

There were no highly paid off-payroll workers engaged at any point during the year ended 31 March 2026, earning £245 per day or greater

For any off payroll engagements of board members, and/or, senior officials with significant financial responsibility, between 1 April 2025 and 31 March 2026

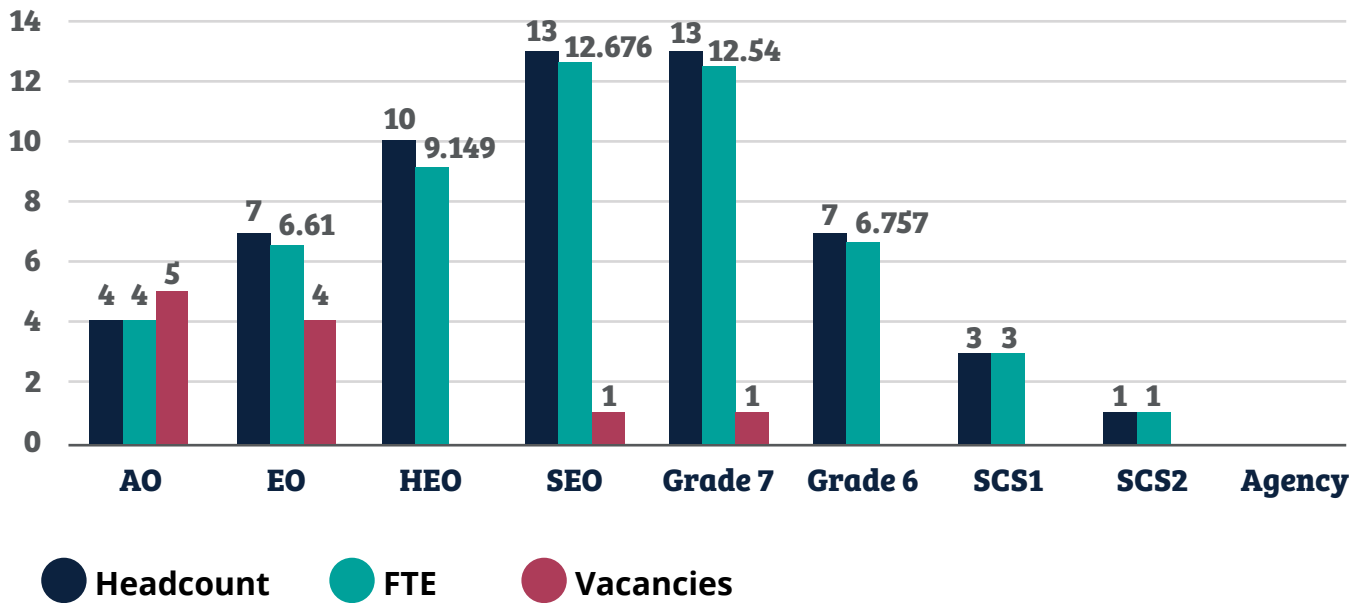
Number of off-payroll engagements of board members, and/or, senior officials with significant financial responsibility, during the financial year.	–
Total number of individuals on payroll and off-payroll that have been deemed ‘board members and/or senior officials with significant financial responsibility’, during the financial year.	12

Our staff

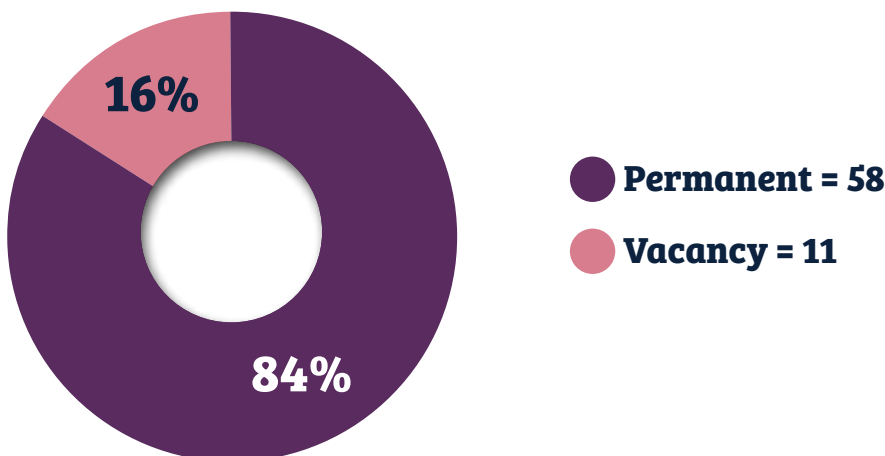
Staff numbers and staff composition

The chart below summarises our staff composition at 31 March 2026:

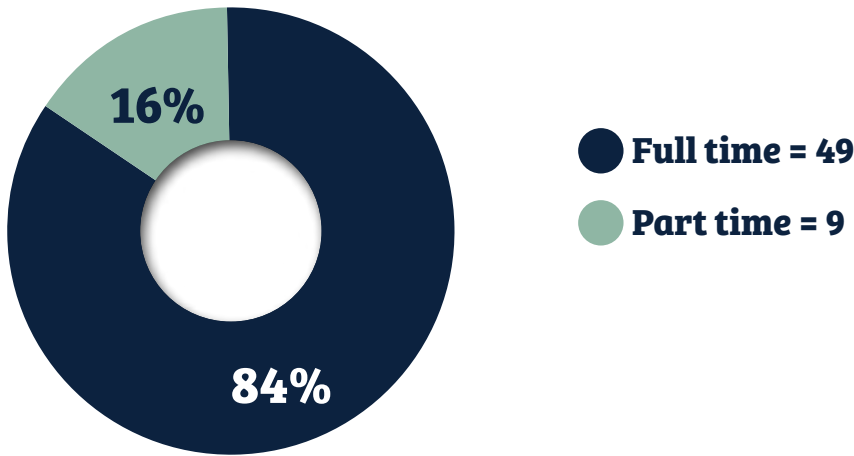
IMA Staff Composition



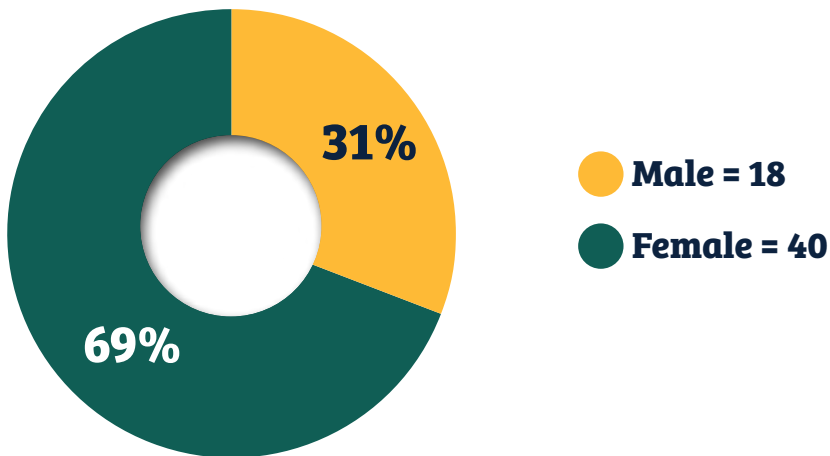
Staff by contract type



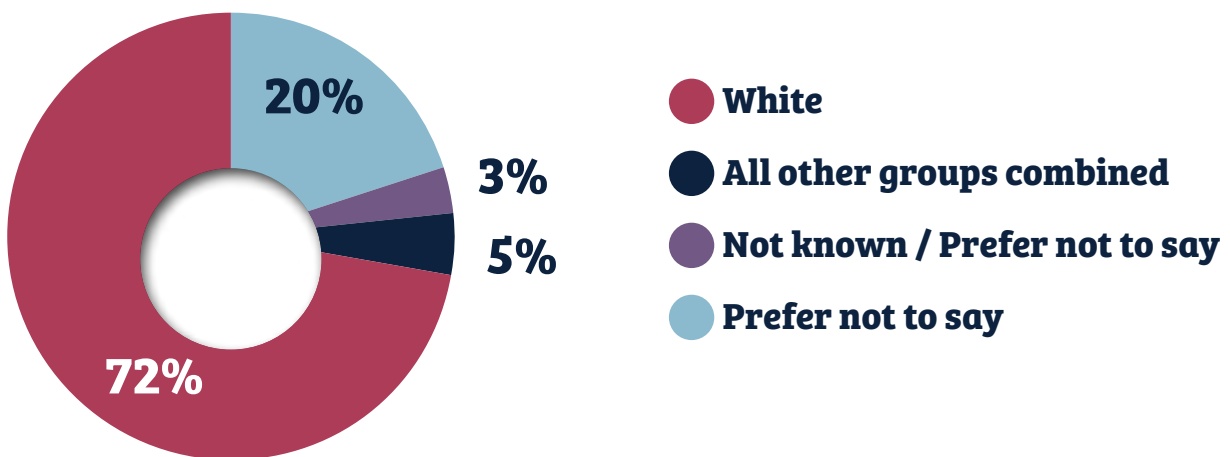
Staff by full time equivalent



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 2025 to 31 March 2026 was as follows:

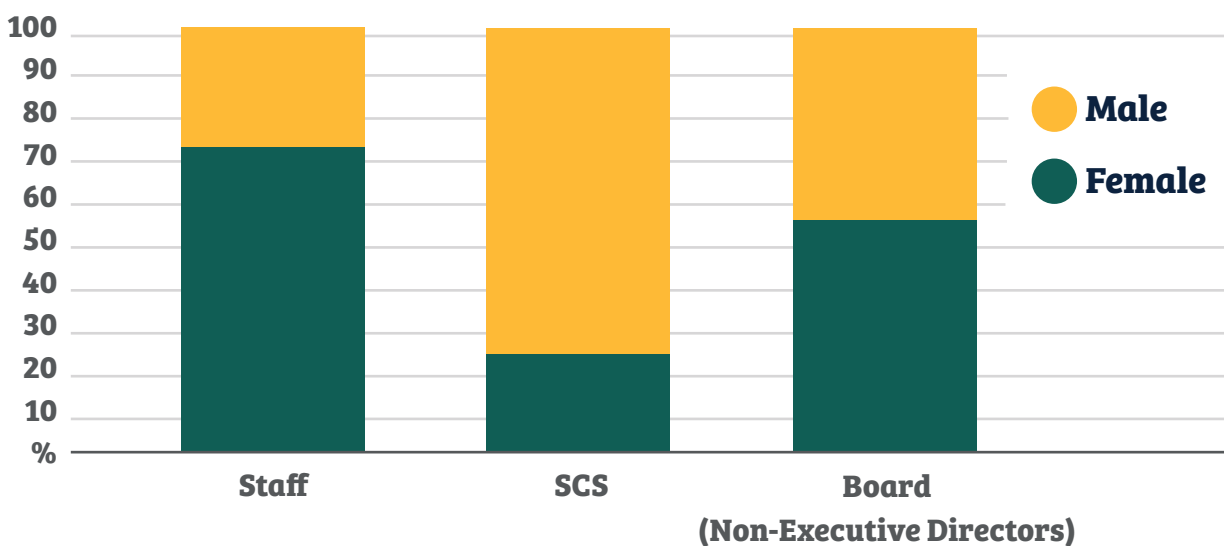
		2025/26	2024/25
Permanently employed staff	Other	Total	Total
57.53	–	57.53	57.20

On 1 April 2025, the total number of employed staff was 57 (54.47 FTE), with an increase to 58 staff (55.73 FTE) on 31 March 2026.

Staff and Board composition

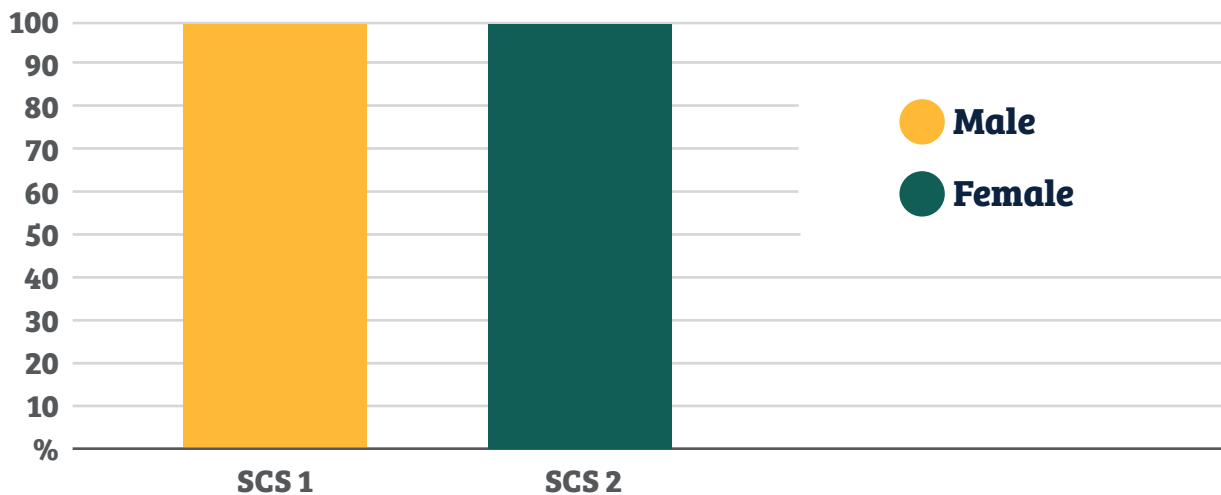
The graph below shows staff and Board member composition between male and female at 31 March 2026:

Gender composition



The graph below shows the Executive team member composition between male and female at 31 March 2025:

Gender: SCS



Staff costs (audited information)

For the year ended 31 March 2026:

			2025/26 £'000	2024/25 £'000
	Permanently employed staff	Other	Total	Total
Wages and salaries	2,971	–	2,971	2,813
Other pension contributions	814	–	814	751
Social security costs	400	–	400	300
Total staff costs	4,185	–	4,185	3,864

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 31 March 2026.

The Principal Civil Service Pension Scheme (PCSPS) and the Civil Servant and Other Pension Scheme (CSOPS) – known as alpha – are unfunded multi-employer defined benefit schemes, in which we are unable to identify our share of the underlying assets and liabilities. The scheme actuary valued the PCSPS at 31 March 2020. You can find details in the resource accounts of the Cabinet Office: [Civil Superannuation here](#).

For 2025-26, employers' contributions of £814,000 were payable to the CSOPS (2024-25: £751,000) at a flat rate of 28.97% (2024-25: 28.97%) of pensionable pay, based on salary bands. The scheme actuary reviews employer contributions usually every four years following a full scheme valuation. The contribution rates are set to meet the cost of the benefits accruing during 2025-26 to be paid when the member retires and not the benefits paid during this period to existing pensioners.

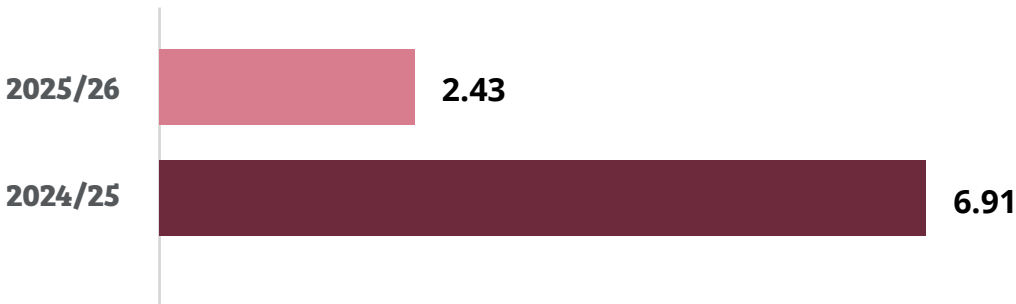
Employees can opt to open a partnership pension account, a stakeholder pension with an employer contribution. In 2025-26 no employees were members of the partnership scheme.

There were no retired employees 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 2.43 days per staff member during 2025-26 against a target of 5 days (a decrease from 6.91 days in 2024-2025)¹⁰.

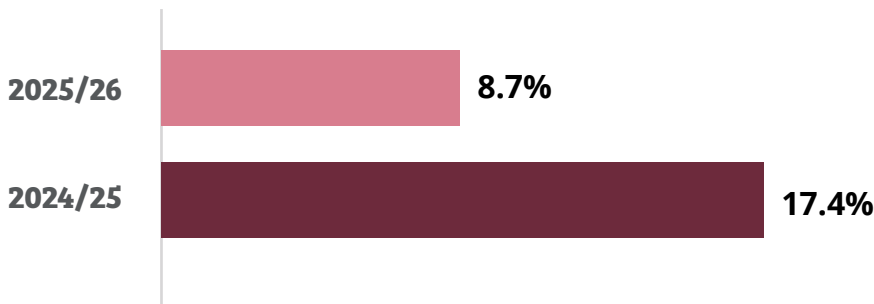
Average working days lost to sickness (12 month period)



Staff turnover

In 2025-26, organisational staff turnover was 8.7% (17.4% in 2024-25).

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.

¹⁰ Sickness figures for 2025-26 have been restated to correct the methodology used to calculate average working days lost (AWDL). AWDL is now calculated using total days lost divided by average annual headcount, rather than averaging monthly figures. Prior year figures have been recalculated on this basis to ensure consistency and comparability.

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://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 minimum role requirements/essential selection criteria. In accordance with the principles set out in our Resourcing Policy, 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 Wellness) 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 supplier 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 staff-led Cydlais and Inclusion Forums, which consist of representatives from across the IMA who meet every six weeks and are chaired by volunteers from within the organisation. These forums act 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 and HR and Remuneration Committee for review, with final approval of any new changes being considered by the Senior Leadership Team.

Employee engagement

The IMA participated in the annual Civil Service People Survey in 2025, with an employee engagement score of 68% (no change from 68% in 2024). The results generally compare favourably or are in alignment with those of our sponsoring department and the Civil Service median and upper quartile benchmarks.

The People Survey results illustrate the positive impact where we focused our efforts with the 2024-2025 People Survey action plan, including: organisational objectives and purpose, culture visibility of senior leadership, pay and benefits, learning and development, inclusion, bullying and harassment and wellbeing. We developed an action plan to address key issues in the 2025 results, following consultation with 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 is underpinned by mandatory training that includes our obligations under the Public Sector Equality Duty and the Northern Ireland Disability Discrimination Act (1995). Our staff will complete equality, diversity and inclusion training by 30 April 2026.

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.

A review of our Equality Scheme is underway and will be completed by November 2026.

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 2025. We continue to take positive steps to progressing the commitments made under this action plan.

The staff led Cydlais Forum has 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 raising awareness of issues through publications on our IMA intranet site including blogs and articles and provides feedback on policies to ensure they are inclusive.

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.

Parliamentary Accountability and Audit Report (audited information)

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 2024-25).

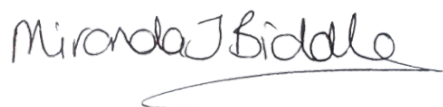
Special payments

There were no special payments made during the year (nil in 2024-25).

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 2026, we had no remote contingent liabilities (Nil in 2024-25).



Miranda Biddle Chief Executive and Accounting Officer

26th June 2026

The Certificate and Report of the Comptroller and Auditor General to 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 2026 under the European Union (Withdrawal Agreement) Act 2020.

The financial statements comprise the IMA's:

- Statement of Financial Position as at 31 March 2026;
- 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 the Government Financial Reporting Manual.

In my opinion, the financial statements:

- give a true and fair view of the state of the IMA's affairs as at 31 March 2026 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 (2024)*. 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 2024. 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 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;
- preparing 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;

- preparing the annual report, which includes the Remuneration and Staff Report, in accordance with Secretary of State directions issued 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;
- 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, and 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 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; and
- 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.

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

3 July 2026

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



Financial Statements and Notes to the Accounts

Statement of Comprehensive Net Expenditure

for the year ended 31 March 2026

	Notes	2025/26 £'000	2024/25 £'000
Expenditure			
Staff costs	2	4,185	3,864
Other operating costs	3	1,530	1,646
Net expenditure for the year		5,715	5,510
Other comprehensive net expenditure			
Net (gain)/loss on revaluation of intangible assets	5	-	(1)
Comprehensive net expenditure for the year		5,715	5,509

The notes on [pages 108 to 122](#) form part of these accounts.

Statement of Financial Position

as of 31 March 2026

	Notes	31 March 2026 £'000	31 March 2025 £'000
Non-Current Assets			
Right of use assets	4	70	141
Intangible assets	5	76	111
Total non-current assets		146	252
Current Assets			
Trade and other receivables	6	68	123
Cash at bank	7	229	277
Total current assets		297	400
Total assets		443	652
Current Liabilities			
Trade and other payables	8	(411)	(474)
Lease liabilities	8	(72)	(67)
Total current liabilities		(483)	(541)
Total assets less current liabilities		(40)	111
Non-Current Liabilities			
Lease liabilities	8	(7)	(76)
Total non-current liabilities		(7)	(76)
Total assets less total liabilities		(47)	35
Taxpayers' equity and other reserves:			
General Fund		(48)	33
Revaluation Reserve		1	2
Total equity		(47)	35

The notes on [pages 108 to 122](#) form part of these accounts.

Miranda J Biddle

Miranda Biddle Chief Executive and Accounting Officer

26th June 2026

Statement of Cash Flows

for the year ended 31 March 2026

	Notes	2025/26 £'000	2024/25 £'000
Cash flows from operating activities			
Net expenditure for the period		(5,715)	(5,510)
Adjustments for non-cash transactions:			
• MoJ overhead recharges	3	357	272
• Depreciation, amortisation and write offs	3	106	114
(Increase)/decrease in trade and other receivables	6	55	(85)
Increase/(decrease) in trade and other payables	8	(63)	(128)
Increase/(decrease) in lease liabilities	4	(64)	57
Movements in financial liabilities not passing through the SoCNE	4	64	(57)
Net cash outflow from operating activities		(5,260)	(5,337)
Cash flows from investing activities			
Purchase of intangible assets	5	-	-
Net cash outflow from investing activities		-	-
Cash flows from financing activities			
Grant-in-aid received from Ministry of Justice		5,276	5,418
Repayment of principal on lease	4	(64)	(69)
Net financing		5,212	5,349
Net increase/(decrease) in cash and cash equivalents in the year		(48)	12
Cash and cash equivalents at the beginning of the year		277	265
Cash and cash equivalents at the end of the period	7	229	277

The notes on [pages 108 to 122](#) form part of these accounts.

Statement of Changes in Taxpayers' Equity

for the year ended 31 March 2026

	General Fund £'000	Revaluation Reserve £'000	Total £'000
Balance at 31 March 2024	(149)	3	(146)
Changes in taxpayers' equity - 2024/25			
Net expenditure for the year ended 31 March 2025	(5,510)	-	(5,510)
Grant-in-aid towards expenditure	5,418	-	5,418
Grant-in-aid received, being soft recharge of overheads	272	-	272
Revaluation of intangible assets	-	1	1
Transfers between reserves	2	(2)	-
Balance at 31 March 2025	33	2	35
Changes in taxpayers' equity - 2025/26			
Net expenditure for the year ended 31 March 2026	(5,715)	-	(5,715)
Grant-in-aid towards expenditure	5,276	-	5,276
Grant-in-aid received, being soft recharge of overheads	357	-	357
Revaluation of intangible assets	-	-	-
Transfers between reserves	1	(1)	-
Balance at 31 March 2026	(48)	1	(47)

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 2025-26 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 the MoJ, which has included the IMA's funding for 2026-27 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

IFRS 17 Insurance Contracts replaces IFRS 4 Insurance Contracts for 2025-26. It establishes the principles for the recognition, measurement, presentation and disclosure of insurance contracts within the scope of this standard. The IMA has assessed the requirements of IFRS 17 and determined that its activities do not fall within the scope of insurance contracts as defined by the standard. As a result, IFRS 17 has no impact on the IMA's financial statements.

The 2025-26 FReM includes new guidance on accounting for social benefits. It defines social benefits as "current transfers received by households (including individuals) intended to provide for the needs that arise from certain events or circumstances, for example, sickness, unemployment, retirement, housing, education, or family circumstances". The IMA has assessed the requirements of this guidance and determined that its activities do not involve the provision of social benefit payments. Accordingly, the new guidance on social benefits has no impact on the IMA's financial statements.

The 2025-26 FReM removes the option to remeasure intangible assets using the revaluation model. With approval from HM Treasury, IMA early adopted this change effective from 1 April 2024. The amendment has been applied prospectively, with the carrying values as at the transition date (1 April 2024) now treated as deemed historical cost.

New standards, amendments and interpretations issued but not effective for the financial year beginning 1 April 2025 and not early adopted.

IFRS 18 Presentation and Disclosure in Financial Statements will replace IAS 1 Presentation of Financial Statements and is effective for annual reporting periods beginning on or after the 1 January 2027 in the private sector. The impact of IFRS 18 on the Public Sector is still being assessed, and a decision has not yet been taken on an implementation date.

IFRS 19 Subsidiaries without Public Accountability: Disclosures allows eligible subsidiaries to apply IFRS Accounting Standards with reduced disclosure requirements and is effective for annual reporting periods beginning on or after the 1 January 2027 in the private sector. The impact of IFRS 19 on the Public Sector is still being assessed, and a decision has not yet been taken on an implementation date.

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 both revenue and capital grant-in-aid 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. Grant-in-aid credited to reserves includes costs met by other parts of government.

The IMA receives grant-in-aid funding from the MoJ to meet its operational expenditure. The IMA also receives corporate services from the 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 (SoCNE) 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.

Intangible assets comprise the IMA's case management system and software licences. Amortisation is charged on a straight-line basis to write off the value of the intangible assets over an estimated useful life of between five and seven years. The carrying value is subject to an annual test for impairment.

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. Intangible assets were revalued at the end of each reporting period using the Producer Price Index issued by the Office for National Statistics (ONS) up to 31 March 2024. From 1 April 2024 IMA was granted permission to early adopt the 2025-26 FReM adaptation withdrawing the revaluation model for intangible assets. The carrying values at the transition date of 1 April 2024 are considered historical cost and will be amortised over the remaining lives of the assets.

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. The IMA performs an annual impairment review of its assets which the 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 intangible assets in 2025-26.

Leases

The IMA occupies office space on the third floor, Civic Centre, Swansea. The lease qualifies as a right-of-use asset under IFRS 16 Leases as it confers the IMA with the right to use the leased asset during the lease term. The 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 occurred when it was constituted on 22 January 2021. The lease had a term of five years ending 30 June 2025. 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).

On 26 March 2025, the IMA signed a reversionary lease of the Civic Centre extending the term to 30 June 2030. The lease includes a break clause which permits the landlord or the tenant to terminate the agreement on or at any time after 1 June 2026. The current expectation is that the IMA will relocate after two years. A right-of-use asset and the lease liability was recognised for the reversionary lease, measured at the value of lease payments for two years, discounted by the IMA's incremental rate of borrowing (4.81% for leases recognised in 2025).

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 expected lease term, 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. Employer contributions for the financial year to 31 March 2027 are expected to be around £860k. There is a separate scheme statement for the PCSPS and CSOPS.

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

	2025/26 £'000	2024/25 £'000
Permanent staff		
Salaries and wages	2,971	2,736
Pension contributions	814	751
Social security costs	400	300
	4,185	3,787
Other staff		
Agency costs	-	77
Total staff costs	4,185	3,864

3. Other Operating Costs

	2025/26 £'000	2024/25 £'000
Legal costs	164	140
Travel, subsistence and hospitality	72	59
Communications, office supplies and services	80	143
IT services and telecommunications	134	219
Training and other staff related costs	62	176
Audit fees – internal audit	72	47
Audit fees – external audit (NAO)	50	48
Professional fees	22	51
Accommodation	135	137
Shared services	183	177
Lease interest	5	–
Other costs	88	63
Non-cash items: Depreciation and amortisation	106	114
Costs met by the IMA	1,173	1,374
Costs incurred by the IMA but settled by the Moj:		
Digital, finance and other common services	357	272
Total other operating costs	1,530	1,646

4. Leases

Right of use assets

	2025/26 £'000	2024/25 £'000
Cost or valuation		
At 1 April	420	294
Additions	-	126
At 31 March	420	420
Depreciation		
01 April	279	211
Charged in year	71	68
At 31 March	350	279
Carrying value at 1 April	141	83
Carrying value at 31 March	70	141

Lease liabilities

	31 March 2026 £'000	31 March 2025 £'000
Not later than one year	74	69
Later than one year and not later than five years	7	81
	81	150
Less interest element	(2)	(7)
Present value of obligations	79	143

Amounts recognised in the Statement of comprehensive net expenditure

	31 March 2026 £'000	31 March 2025 £'000
Depreciation	71	68
Interest expense	5	-
Total	76	68

Amounts recognised in the Statement of cash flows

	31 March 2026 £'000	31 March 2025 £'000
Repayment of principal on leases	64	69
Interest expense	5	-
Total	69	69

5. Intangible Assets

Movements in 2025/26

	Software licences £'000	Casework Management System £'000	Total £'000
Cost or valuation			
At 1 April 2025	84	202	286
Additions	-	-	-
At 31 March 2026	84	202	286
Amortisation			
At 1 April 2025	15	160	175
Charged in year	12	23	35
At 31 March 2026	27	183	210
Carrying value at 31 March 2025	69	42	111
Carrying value at 31 March 2026	57	19	76

Movements in 2024/25

	Software licences £'000	Casework Management System £'000	Total £'000
Cost or valuation			
At 1 April 2024	84	201	285
Additions	-	-	-
Revaluations	-	1	1
At 31 March 2025	84	202	286
Amortisation			
At 1 April 2024	3	126	129
Charged in year	12	34	46
At 31 March 2025	15	160	175
Carrying value at 31 March 2024	81	75	156
Carrying value at 31 March 2025	69	42	111

6. Trade and Other Receivables

	31 March 2026 £'000	31 March 2025 £'000
Amounts falling due within one year		
Staff receivables	6	8
Prepayments	62	115
Total	68	123

7. Cash at Bank

	31 March 2026 £'000	31 March 2025 £'000
Balance at 1 April	277	265
Net change in cash and cash equivalent balances	(48)	12
Balance at 31 March	229	277
Total cash held at Government Banking Service	229	277

8. Trade and Other Payables

	31 March 2026 £'000	31 March 2025 £'000
Amounts falling due within one year		
Tax and social security	84	66
Trade payables	3	33
Other payables	89	75
Accrued holiday pay	77	67
Accruals	133	201
Lease liabilities	72	67
Intra-departmental payables	25	32
Total	483	541
Amounts falling due after more than one year		
Lease liabilities	7	76
Total	7	76

9. 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.

10. 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 2025-26 reporting year.

The Remuneration Report provides information on senior management remuneration.

11. 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.

Subsequent to the reporting date, the Authority received formal notice on 9 June 2026 requiring it to vacate its leased property by 14 December 2026. At 31 March 2026, the lease term was expected to continue until 31 May 2027.

As the notice was received after the reporting date, it has been assessed as a non-adjusting event under IAS 10. Accordingly, no adjustment has been made to the amounts recognised in the financial statements.

This Annual Report and Accounts was authorised by the Accounting Officer for issue on the date of the Comptroller and Auditor General's audit certificate.



IMA

**For the Citizens'
Rights Agreements**

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