

**Charity Registration No. 1207904**

**Company Registration No. 13960979 (England and Wales)**

**IMROC**

**REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED  
31 MARCH 2025**

# IMROC

## LEGAL AND ADMINISTRATIVE INFORMATION

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|--------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Trustees</b>          | S P Michael (Chair)<br>I Black<br>I M Callaghan<br>C Frederick<br>C J Munt<br>M Slade<br>S D Stericker<br>S A Traynor                                  |
| <b>Charity number</b>    | 1207904                                                                                                                                                |
| <b>Company number</b>    | 13960979                                                                                                                                               |
| <b>Registered office</b> | 25 Farringdon Street<br>London<br>EC4A 4AB                                                                                                             |
| <b>Auditor</b>           | Myers Clark Limited<br>Chartered Accountants<br>Suite 7a Building 6<br>Croxley Park<br>Hatters Lane<br>Watford<br>Hertfordshire<br>England<br>WD18 8YH |

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# IMROC

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2025

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The Trustees present their report and financial statements for the year ended 31 March 2025. The charity is registered, no.1207904, with the Charity Commission. The registered office is RSM, 6th Floor, 25 Farringdon Street, London, EC4A 4AB.

### Results and accounts

The Statement of Financial Activities (including the income and expenditure account) and the Balance Sheet at 31 March 2025 are set out on pages 15 and 16 respectively.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document, the companies Act 2006, the Charities Act 2011 and Accounting and the Charities Statement of Recommended Practice (second edition) and Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

### Objectives and activities

#### Charitable objectives

For the public benefit, the relief of those in need by reason of ill-health or disability, in particular, but not exclusively, by: **a.** Providing training and education to support employment / integration into the workforce or voluntary sector of those in need; **b.** Providing training and support to health care or voluntary sector organisations to enable them to employ those in need and to support them in providing better care and support for those people to improve their conditions of life; and **c.** Raising awareness among the general public of the issues affecting those in need.

#### Activities

In our first year as a registered charity, our aims were to ensure:

- Continuity of the services we had been delivering and the relationships we had already established as a hosted organisation; and
- Robust policies and operating procedures were put in place.

We appointed an external HR partner to support with this and held two development sessions for Trustees and the Executive Team members led by an external facilitator.

Imroc has 7 main areas of work:

- Mental health training, coaching and mentoring
- Neurodiverse training, coaching, mentoring and advocacy
- Recovery Colleges
- Live Well/coproduction at scale
- Acute care
- Research, Evaluation and Publications
- Speaking/thought leadership

We operate a mainly self-employed workforce to allow us to commission consultants who bring a high quality of skills from a diverse range of professional and lived experience backgrounds.

Our vision is to challenge and improve recovery focussed practice around mental health and to generate cultures of transformation so that we can all live well in an inclusive society.

Our values are based on:

- Belonging based on strong relationships, trust, solidarity, compassion and loyalty within Imroc and in all our work;
- Openness to learn, reflect and improve. Honest and transparent in all relationships. Working effectively and appreciatively in a flawed context;
- Quality: Holding ourselves accountable to high standards; and
- Equity: celebrating and valuing difference. Enable lived experience voices to be heard and redistributing power to enable this.

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TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)  
FOR THE YEAR ENDED 31 MARCH 2025

A. Providing Training and Education to Support Employment and Integration into the Workforce or Voluntary Sector.

In 2024/25, Imroc delivered training to 602 Peer Support Workers (PSWs). Of these, 106 participated in the Autism Peer Support Worker course, and 496 participated in the Mental Health Peer Support Worker course.

Of all PSWs trained, 54% were referred by NHS Trusts, while 46% were referred by non-NHS organisations.

As part of our commitment to equality, diversity, and inclusion, we collected data aligned with the protected characteristics outlined in the Equality Act 2010. The findings are presented in the following figures:

Figure 1 Age

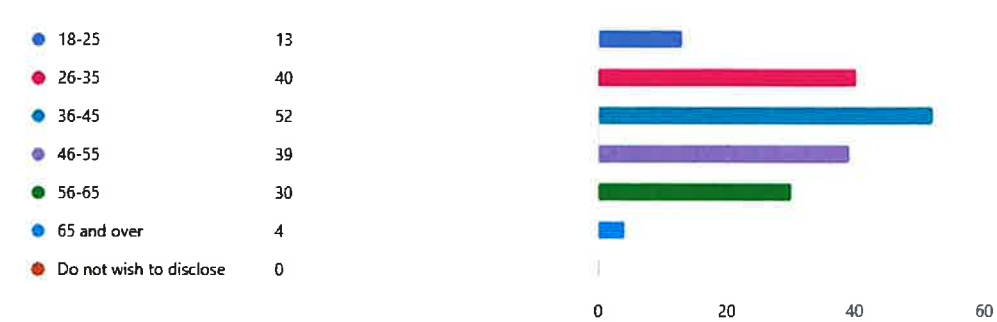


Figure 2 Gender



Figure 3 Gender Reassignment



TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)  
FOR THE YEAR ENDED 31 MARCH 2025

Figure 4 Pregnant or on Maternity Leave



Figure 5 Relationship Status

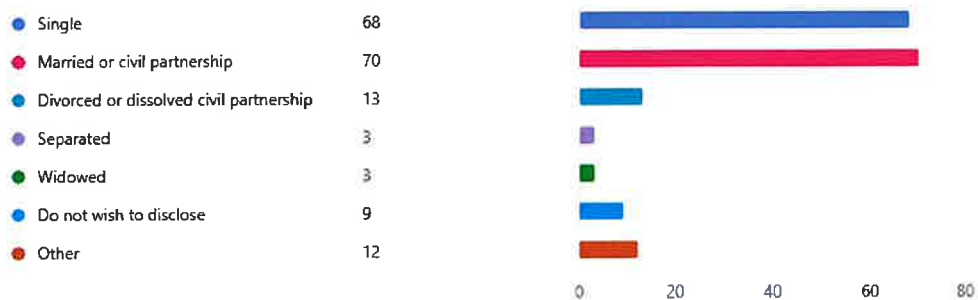
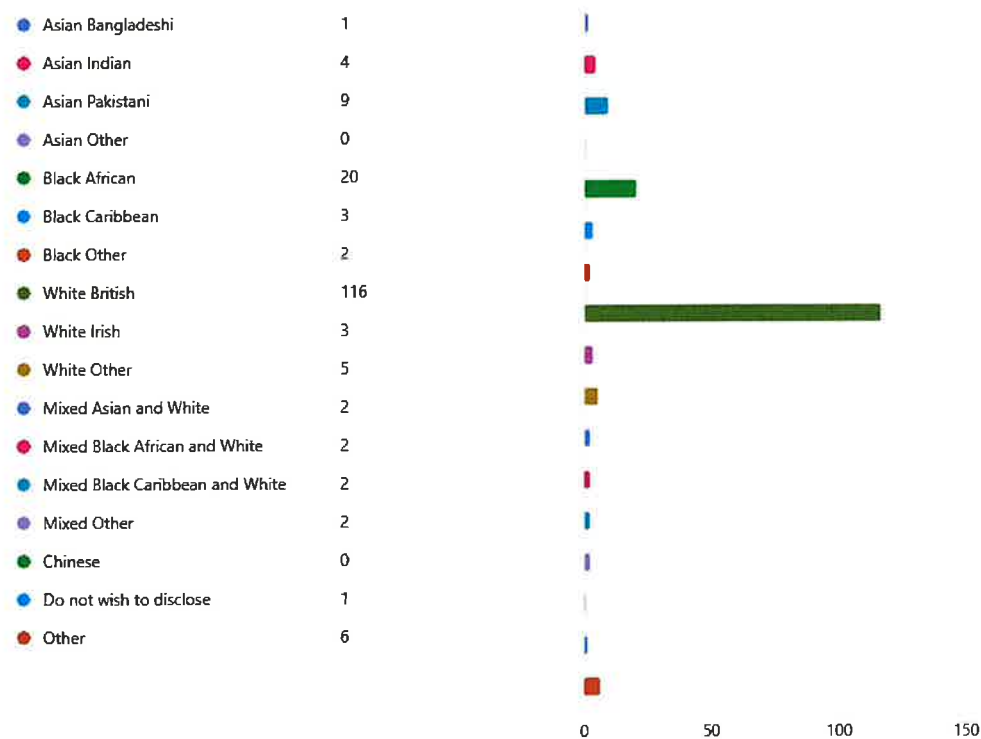


Figure 6 Ethnicity



TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)  
FOR THE YEAR ENDED 31 MARCH 2025

Figure 7 Religion or Beliefs

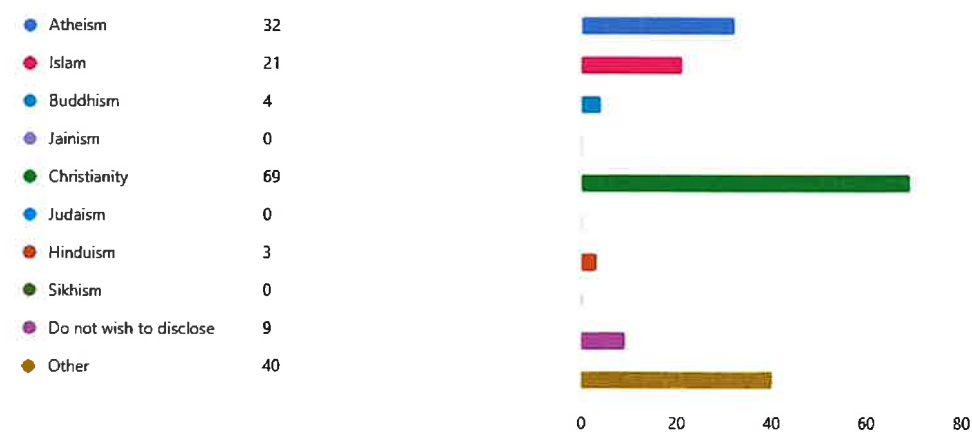


Figure 8 Sexual Orientation

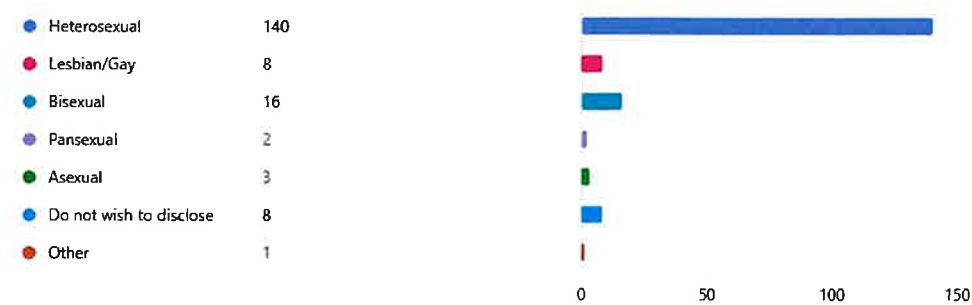
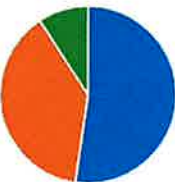
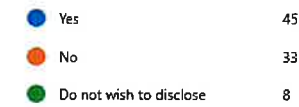


Figure 9 Do you consider yourself to be Disabled as described in the Equalities Act?



In 2025, we launched an adapted Autism Peer Support Worker course tailored specifically for adults with a learning disability. A pilot cohort of nine trainees commenced this programme in March 2025.

During the same year, we also trained 189 Peer Supervisors to equip them with the skills required to provide high-quality supervision to PSWs. This included 139 participants in the Mental Health Peer Supervision course and 50 in the Autism Peer Supervision course.

Of those trained as Peer Supervisors, 67% were referred by NHS Trusts and 33% by non-NHS organisations.

Protected characteristics data for Peer Supervisors was also collected in line with the Equality Act 2010 and is summarised below:

IMROC

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)  
FOR THE YEAR ENDED 31 MARCH 2025

Figure 10 Age



Figure 11 Gender



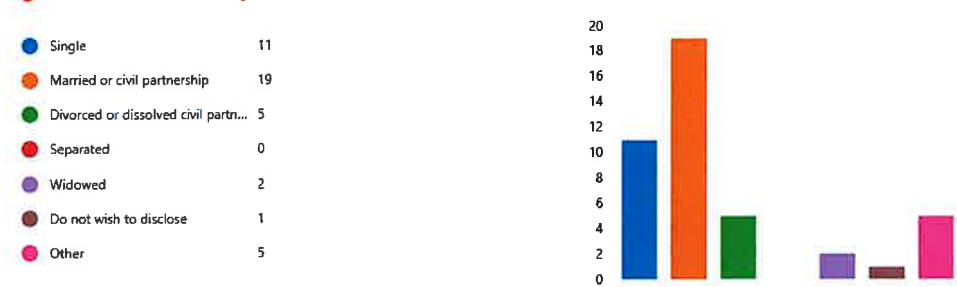
Figure 12 Gender Reassignment



Figure 13 Pregnant or on Maternity Leave



Figure 14 Relationship Status

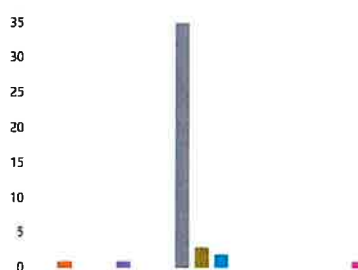


# IMROC

## TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2025

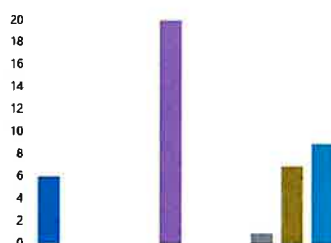
**Figure 15 Ethnicity**

|                                 |    |
|---------------------------------|----|
| Asian Bangladeshi               | 0  |
| Asian Indian                    | 1  |
| Asian Pakistani                 | 0  |
| Asian Other                     | 0  |
| Black African                   | 1  |
| Black Caribbean                 | 0  |
| Black Other                     | 0  |
| White British                   | 35 |
| White Irish                     | 3  |
| White Other                     | 2  |
| Mixed Asian and White           | 0  |
| Mixed Black African and White   | 0  |
| Mixed Black Caribbean and White | 0  |
| Mixed Other                     | 0  |
| Chinese                         | 0  |
| Do not wish to disclose         | 0  |
| Other                           | 1  |



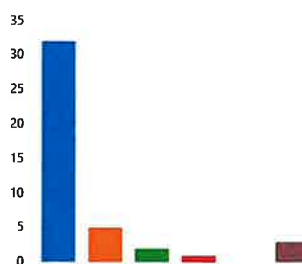
**Figure 16 Religion or Beliefs**

|                         |    |
|-------------------------|----|
| Atheism                 | 6  |
| Islam                   | 0  |
| Buddhism                | 0  |
| Jainism                 | 0  |
| Christianity            | 20 |
| Judaism                 | 0  |
| Hinduism                | 0  |
| Sikhism                 | 1  |
| Do not wish to disclose | 7  |
| Other                   | 9  |



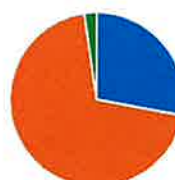
**Figure 17 Sexual Orientation**

|                         |    |
|-------------------------|----|
| Heterosexual            | 32 |
| Lesbian/Gay             | 5  |
| Bisexual                | 2  |
| Pansexual               | 1  |
| Asexual                 | 0  |
| Do not wish to disclose | 3  |
| Other                   | 0  |



**Figure 18 Would you consider yourself to be disabled as described in the Equalities Act?**

|                         |    |
|-------------------------|----|
| Yes                     | 12 |
| No                      | 30 |
| Do not wish to disclose | 1  |



# IMROC

## TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2025

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In addition, 22 trainees completed the Level 2 Foundations of Peer Support course, designed to provide an introductory understanding of the PSW role for those exploring potential employment.

Trainee feedback demonstrated a 97% satisfaction rate, with participants reporting significantly improved understanding of peer support and a strong likelihood of recommending the training to others. Imroc also extended its international impact by delivering Peer Support Worker training to organisations in Malaysia and Canada.

The Imroc Peer Support Worker Licence continued successfully, with two organisations renewing their licence for an additional year. This programme enables organisations to train internal staff to deliver the Imroc Peer Support Worker course independently, helping to build sustainable training capacity.

Throughout the year, Imroc facilitated over 30 Team Preparation sessions for both NHS and non-NHS organisations. These sessions support teams in integrating Peer Support Workers into their services, identifying effective enabling factors, and addressing areas for development.

### **B. Providing Training and Support to Health and Voluntary Sector Organisations to Enable Employment of Those in Need and Improve the Quality of Care and Support Provided.**

Imroc delivered more than 30 Team Preparation sessions to organisations across both the NHS and the voluntary sector. These sessions are designed to help teams effectively integrate Peer Support Workers (PSWs) into their services, highlighting key enabling factors and identifying areas for development.

We further expanded organisational support through the development of the Peer Leaders Network, a monthly forum facilitated by a senior Imroc Consultant. The network is offered free of charge and provides a collaborative space for organisational leads to explore shared challenges, learn from one another's experiences, and co-develop practical solutions. Each session is focused on a challenge identified by the group.

Imroc's Recovery College Workshops continued to be delivered throughout 2024/25. These workshops help services develop co produced, recovery focused education and can be delivered to individual teams or whole organisations. Topics covered included:

- Recovery Colleges: A Quiet Revolution
- Setting Up a Recovery College
- Recovery Colleges: Vehicles for Transformation
- Recovery Colleges and Co production
- Recovery Colleges: Defining Features
- Recovery College: Train the Trainer

We provided bespoke consultancy support to 30 organisations across the UK and internationally. This work included:

- Coaching and mentoring for organisational Peer Leads
- Facilitating steering groups and co production sessions to develop organisation wide peer strategies
- Supporting the development of co production strategies
- Workforce reviews to map lived experience roles across whole systems
- Bespoke workshops and development sessions
- Facilitating focus groups
- Service evaluation and outcomes monitoring
- Support to co-develop training programmes
- Recovery College reviews and support to establish new Recovery Colleges
- Speaking at organisational learning and development events

Imroc continued its involvement in the NHS England Culture of Care Programme, with Cohorts 1 and 2 beginning in September 2024 and March 2025 respectively, and a further cohort planned for September 2025. Delivered in partnership with two other organisations, this work provides direct support to Acute Inpatient Ward teams through ward visits, as well as individual and group coaching from senior Imroc consultants.

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## TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2025

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This work informed the creation of the “A Space to Think” development programme, designed to bring together Acute Inpatient Ward leaders to foster a more recovery focused, trauma informed, compassionate, and supportive culture. The programme is highly collaborative and draws on the needs and aspirations of both people using inpatient services and those working within them.

To further support inpatient services, Imroc also developed the Team Recovery Implementation Plan (TRIP) for use on Acute Inpatient Wards. Workshops for Ward Managers were delivered to introduce the principles of recovery and practical application of the TRIP.

The Imroc Recovery Colleges Learning Sets operated for the sixth consecutive year. Staff representing 48 Recovery Colleges across 27 organisations - both NHS and non-NHS, national and international - attended the bimonthly sessions. Each session included presentations from individual Recovery Colleges and provided opportunities to share best practice, learning, and innovation.

Imroc's Live Well Programme continued to progress in Cardiff and Vale, Leicestershire, and Birmingham, supporting people to live well with long term conditions. Imroc consultants worked with diverse community groups in each area to co-produce support approaches that value lived experience, promote cultural change, and rebalance power dynamics. Work in Birmingham and Leicestershire will be expanded to further include underrepresented communities.

### C. Raising Awareness Among the General Public of Issues Affecting Those in Need.

In April 2024, Imroc hosted an international Peer Visioning Conference in London, attended by nearly 200 participants. The event brought together national and international leaders to explore the future of peer support through 2030 and beyond. The conference provided a platform to review recent developments, share best practice, discuss ongoing challenges, and work collaboratively to identify strategic actions that will help realise the full potential of peer support in the years ahead.

During the year, Imroc published several briefing papers, including papers on the role of lived experience within health and social care and on peer supervision. Additional shared papers highlighted work such as Serving Diverse Communities: Tower Hamlets Recovery College and The Roles, Responsibilities and Tasks of Peer Support Workers in Coventry and Warwickshire Partnership Trust (CWPT): A Service Review.

Imroc contributed speakers to both national and international events, including:

- NIHR Nottingham BRC Conference
- Swiss MHN Recovery Congress

We remain committed to ensuring that lived experience sits at the heart of research. Throughout the year, Imroc collaborated with external partners on major research initiatives including:

- RECOLLECT2 – examining the characteristics, costs, and benefits of Recovery Colleges;
- NEON – assessing the effectiveness and cost-effectiveness of online recorded recovery narratives; and
- HOPE – developing and testing community-based interventions to support people experiencing homelessness and mental distress in Ethiopia, Ghana, and Kenya.

Work also continued on our initiative using the ReQoL evaluation tool, designed to assess quality of life for people with a range of mental health conditions. Recovery Colleges encouraged learners to complete the ReQoL questionnaire, with participating colleges submitting their anonymised data to Imroc. This enabled us to analyse outcomes and better understand the impact of Recovery Colleges on mental health and wellbeing.

Towards the end of the financial year, we began developing a new podcast series and a programme of themed webinars. These will launch in 2025/26 and will support wider public engagement and awareness-raising efforts.

# IMROC

## TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2025

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### Achievements and performance

Feedback obtained from trainees on the Peer Support Workers courses was positive with a 92% satisfaction rate. 93% of trainees stated that their knowledge and understanding of peer support had improved and that they felt better equipped to offer peer support to others. Feedback from trainees and trainers is also used to update the courses throughout the year.

Feedback obtained from Peer Supervision trainees was positive with a 94% satisfaction rate. 93% of trainees felt that they had a higher sense of self-confidence and that they better understood the progression and development needed by providing peer supervision.

Quotes from some of the participants in the Live Well work included:

"With coproduction, it's a blank piece of paper, you don't have a preplanned idea and that's quite hard when you're designing services..."

"When I walked into the room it looked very businesslike and I felt overwhelmed. I didn't think I was going to be useful. Once the event started, I knew I was in the right place, I knew I could contribute and would be heard, and I felt passionate about it"

Following the International Peer Visioning Conference, we published a paper reflecting on the discussions that had arisen. Further talks have been taking place with other organisations to look at furthering this work.

Our briefing papers achieved CPD accreditation, demonstrating they meet externally validated professional standards and can contribute to formal professional development. CPD recognition was also awarded to several specialised recovery-focused and peer-informed sessions, including:

- UNEARTH
- Home in the Mind
- Room to GROW

### Public Benefit

The Trustees have taken The Charity Commission's general guidance on public benefit (contained within the guidance publication "Charities and Public Benefit") and the specific guidance on public benefit into consideration in preparing their statement on public benefit contained within this Trustees' annual report.

Given the current size of the charity and the nature of its donation making policy, the Trustees are able to consider the delivery of public benefit on a case-by-case basis and can determine whether or not to provide funds. On this basis the Trustees consider that the charity continues to fulfil its charitable objectives for the public benefit.

### Financial review

The results for the year are shown on page 15. The Trustees are satisfied with the performance of the charity during the period and its position at 31 March 2025. They consider that the charity is in a strong position to continue its activities during the coming year and that the charity's assets are adequate to fulfil its obligations.

During the period, the charity recognised income of £1,298,725 and incurred expenditure totalling £1,771,890. The reserves carried forward are £374,309, a decrease of £473,165.

### Organisation structure

The Trustees meet 4 times per year as a full Board to discuss performance and operation of the charity. Quarterly meetings of the Remuneration & People Committee and Finance & Risk Committee are also held.

# IMROC

## TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2025

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### **Reserves policy**

The charity holds reserves to cover essential costs that would need to be covered if Imroc was to cease trading and for any unforeseen essential expenditure. These are set at around £400,000 but will be reviewed regularly by the Board of Trustees during the first two financial years of being a charity and thereafter annually by the Board of Trustees. The reserves are lower in this financial year due to set up costs incurred in the first year of operation as a charity.

The charity started the financial year with a high level of funds that had been accrued whilst it was a hosted organisation with the intention of using these funds to cover set up costs on becoming a charity and to reinvest in areas not covered by income generation, such as research.

The Trustees has assessed the major risks to which the Charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

### **Structure, governance and management**

The Charity was registered on 17 April 2024. The Charity is a Private limited company by guarantee (no. 13960979). The charity's governing documents are its incorporation documents dated 7 March 2022 and amended 12 April 2024. If the charity is wound up, the trustees of the charity have no liability to contribute to its assets and no personal responsibility for settling its debts and liabilities.

### *Recruitment and appointment of trustees*

Where there is a requirement for new trustees, these would be identified and appointed by the remaining trustees.

S P Michael (Chair)

I Black

I M Callaghan

(Appointed 20 October 2025)

C Frederick

(Appointed 8 November 2024)

C J Munt

(Appointed 20 October 2025)

M Slade

S D Stericker

(Appointed 20 October 2025)

S A Traynor

(Appointed 20 October 2025)

S A Barton

(Resigned 1 November 2025)

S C Duggan

(Resigned 7 November 2024)

R A Munton

(Resigned 12 December 2024)

### *Training of trustees*

The charity trustees will make available to each new charity trustee, on or before his or her first appointment:

- A copy of the current version of this constitution; and
- A copy of the Charity's latest Trustees' Annual Report and statement of accounts.

In addition, we also run a buddy system where new Trustees are mentored by an existing Trustee.

### **Key Management Personnel Remuneration**

The Trustees, Chief Executive Officer and Chief Operating Officer are considered key management personnel of the charity were in charge of directing and controlling the day to day running of the charity.

Trustees are not reimbursed for their time. The CEO and COO salaries were set in line with NHS VSM and NHS agenda for Change Pay scales respectively.

### **Risk management including principal risks and uncertainties**

The affairs of the charity are on a small scale and are handled directly by the Trustees. The key risks are maintained in a risk register and are reviewed quarterly by the Trustees via the Finance & Risk Committee. Actions are taken to mitigate risks as needed.

# IMROC

## TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2025

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### Plans for the future

Plans for 2025/26 include:

- Progressing the equity review across Imroc. This will be supported by our external HR partner and will include involvement from Trustees, the Executive Team and Imroc consultants.
- Strengthening the Trustee onboarding and induction process.
- Piloting a course around tending distress to provide a training offer to people working in mental health services.
- Improving our digital presence by increasing our social media content.

The charity will also be developing ways of supporting our self-employed workforce. Following a review by our external partner and in light of the anticipated changes to employment laws, the charity needs to ensure that it remains compliant legally, whilst continuing to support those who deliver work on Imroc's behalf.

The Trustees will endeavor to tender for more suitable work that can ensure the charity is not financially dependent on one main source of income.

### Statement of disclosure to the auditor

So far as each person who was a Trustee at the date of approving this report is aware, there is no relevant audit information of which the company's auditor is unaware. Additionally, each trustee has taken all the necessary steps that they ought to have taken as Trustee in order to make themselves aware of all relevant audit information and to establish that the company's auditors are aware of that information.

### Auditor

Myers Clark Limited were appointed as auditor to the company and a resolution proposing that they be re-appointed will be put at a General Meeting.

The Trustees' Report was approved by the Board of Trustees.

*Steven Michael*

.....  
**S P Michael (Chair)**

Trustee

Dated: 28/04/26.....

# **IMROC**

## **STATEMENT OF TRUSTEES' RESPONSIBILITIES FOR THE YEAR ENDED 31 MARCH 2025**

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The trustees (who are also directors of Imroc for the purposes of company law) are responsible for preparing the Trustees' Report (incorporating the directors' report) and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

## INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF IMROC

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### Opinion on financial statements

We have audited the financial statements of Imroc (the 'charitable company') for the year ended 31 March 2025 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2025 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

### Basis for opinion

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

### Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the Trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

### Other information

The Trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

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

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report.

We have nothing to report in respect of the following matters where the Charities Act 2011 requires us to report to you if, in our opinion:

- the information given in the Trustees' Report is inconsistent in any material respect with the financial statements; or
- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

## INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF IMROC (CONTINUED)

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### Responsibilities of Trustees

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

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

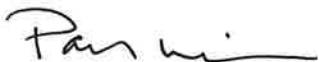
### Auditor's responsibilities for the audit of the financial statements

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

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: <http://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

### Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with section 144 of the Charities Act 2011. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and its trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Paul Windmill (Senior Statutory Auditor)  
For and on behalf of Myers Clark, Statutory Auditor  
Chartered Accountants  
Suite 7A Building 6  
Croxley Park, Hatters Lane  
Watford  
Hertfordshire  
WD18 8YH  
29 April 2026

# IMROC

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2025

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|                                                                         | Notes | 2025<br>£   | 2024<br>£   |
|-------------------------------------------------------------------------|-------|-------------|-------------|
| <b><u>Income from:</u></b>                                              |       |             |             |
| Income from charitable activities                                       | 2     | 1,298,725   | 998,220     |
|                                                                         |       | <hr/>       | <hr/>       |
| <b><u>Expenditure on:</u></b>                                           |       |             |             |
| Charitable expenditure                                                  | 3     | 1,771,889   | 150,747     |
|                                                                         |       | <hr/>       | <hr/>       |
| <b>Net (expenditure)/income for the year/<br/>net movement in funds</b> |       | (473,164)   | 847,473     |
| Total funds brought forward                                             |       | 847,473     | -           |
|                                                                         |       | <hr/>       | <hr/>       |
| <b>Total funds carried forward</b>                                      |       | 374,309     | 847,473     |
|                                                                         |       | <hr/> <hr/> | <hr/> <hr/> |

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

**IMROC****BALANCE SHEET****AS AT 31 MARCH 2025**

|                                                       | Notes | 2025<br>£      | £              | 2024<br>£      | £              |
|-------------------------------------------------------|-------|----------------|----------------|----------------|----------------|
| <b>Current assets</b>                                 |       |                |                |                |                |
| Debtors                                               | 7     | 372,338        |                | 998,220        |                |
| Cash at bank and in hand                              |       | 340,269        |                | -              |                |
|                                                       |       | <u>712,607</u> |                | <u>998,220</u> |                |
| <b>Creditors: amounts falling due within one year</b> | 8     | (338,298)      |                | (150,747)      |                |
| Net current assets                                    |       |                | <u>374,309</u> |                | <u>847,473</u> |
| <b>Income funds</b>                                   |       |                |                |                |                |
| Unrestricted funds                                    |       |                | <u>374,309</u> |                | <u>847,473</u> |
|                                                       |       |                | <u>374,309</u> |                | <u>847,473</u> |

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

The financial statements were approved by the Trustees on 28/04/26

*Steven Michael*

S P Michael (Chair)  
Trustee

## IMROC

### STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 MARCH 2025

|                                                  | Notes | 2025<br>£ | £ | 2024<br>£ | £ |
|--------------------------------------------------|-------|-----------|---|-----------|---|
| <b>Cash flows from operating activities</b>      |       |           |   |           |   |
| Cash generated from operations                   | 10    | 340,269   |   | -         |   |
| <b>Net cash used in investing activities</b>     |       |           | - |           | - |
| <b>Net cash used in financing activities</b>     |       |           | - |           | - |
| <b>Net increase in cash and cash equivalents</b> |       | 340,269   |   |           | - |
| Cash and cash equivalents at beginning of year   |       |           | - |           | - |
| <b>Cash and cash equivalents at end of year</b>  |       | 340,269   |   |           | - |

# IMROC

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

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### 1 Accounting policies

#### Charity information

Imroc is a private company limited by guarantee incorporated in England and Wales. The registered office is 6th Floor, 25 Farringdon Street, London, EC4A 4AB.

In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per voting member of the Charity.

The company's principal activities and nature of its operations are disclosed in the Trustees' Report.

#### Accounting convention

The financial statements have been prepared in accordance with the Charity's Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective January 2019). The Charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

#### Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

#### Income

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

#### Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the obligation can be measured reliably.

Charitable expenditure includes the direct costs of the activities. Where such costs relate to more than one category, they have been apportioned on a percentage basis.

Support and governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

#### Cash and cash equivalents

Cash and bank balances include cash and cash equivalents.

# IMROC

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

### 1 Accounting policies (Continued)

#### Financial instruments

The Charity applies the provisions of Section 11 'Basic Financial Instruments' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

#### Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs.

#### Derecognition of financial assets

Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled, or when the Charity transfers the financial asset and substantially all the risks and rewards of ownership to another entity, or if some significant risks and rewards of ownership are retained but control of the asset has transferred to another party that is able to sell the asset in its entirety to an unrelated third party.

#### Basic financial liabilities

Basic financial liabilities, including trade and other creditors are initially recognised at transaction price.

#### Derecognition of financial liabilities

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

#### Taxation

Imroc is a registered charity and undertakes activities which, under present legislation, are not subject to taxation.

#### Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

#### Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

### 2 Income from charitable activities

|                        | 2025<br>£        | 2024<br>£      |
|------------------------|------------------|----------------|
| Peer pathway           | 1,012,963        | 772,273        |
| Recovery colleges      | 47,142           | 46,440         |
| Organisational support | 238,620          | 179,507        |
|                        | <u>1,298,725</u> | <u>998,220</u> |

# IMROC

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

### 3 Charitable expenditure

|                                        | 2025<br>£        | 2024<br>£      |
|----------------------------------------|------------------|----------------|
| Peer pathway                           | 645,475          | 66,675         |
| Recovery colleges                      | 85,242           | 7,000          |
| Organisational support                 | 262,111          | 12,093         |
| Research, evaluation & development     | 94,680           | 2,000          |
|                                        | <u>1,087,508</u> | <u>87,768</u>  |
| Share of support costs (see note 4)    | 613,329          | 51,776         |
| Share of governance costs (see note 4) | 71,052           | 11,203         |
|                                        | <u>1,771,889</u> | <u>150,747</u> |

### 4 Support costs

|                                           | Support costs<br>£ | Governance costs<br>£ | 2025<br>£      | 2024<br>£     |
|-------------------------------------------|--------------------|-----------------------|----------------|---------------|
| Staff costs                               | 115,720            | -                     | 115,720        | -             |
| Consultancy                               | 170,985            | -                     | 170,985        | 47,040        |
| IT costs                                  | 164,666            | -                     | 164,666        | -             |
| Communications                            | 128,594            | -                     | 128,594        | 3,951         |
| Travel and subsistence                    | 3,817              | -                     | 3,817          | -             |
| General costs                             | 29,547             | -                     | 29,547         | 785           |
| Audit fees                                | -                  | 11,000                | 11,000         | -             |
| Legal and professional                    | -                  | 60,052                | 60,052         | 11,203        |
|                                           | <u>613,329</u>     | <u>71,052</u>         | <u>684,381</u> | <u>62,979</u> |
| Analysed between<br>Charitable activities | <u>613,329</u>     | <u>71,052</u>         | <u>684,381</u> | <u>62,979</u> |

### 5 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the Charity during the year or prior year.

During the year, the charity reimbursed £74 to a trustee in respect of travel expenses incurred in connection with an Imroc event.

# IMROC

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

### 6 Employees

#### Number of employees

The average monthly number employees (excluding Trustees) during the year was:

|            | 2025<br>Number | 2024<br>Number |
|------------|----------------|----------------|
| Operations | 1              | -              |

#### Employment costs

|                       | 2025<br>£ | 2024<br>£ |
|-----------------------|-----------|-----------|
| Wages and salaries    | 102,500   | -         |
| Social security costs | 12,890    | -         |
| Pension costs         | 330       | -         |
|                       | 115,720   | -         |

The number of employees whose annual remuneration was £60,000 or more were:

|                   | 2025<br>Number | 2024<br>Number |
|-------------------|----------------|----------------|
| £60,000 - £70,000 | 1              | -              |

The company had two employees during the year, the average of one reflects the part-year employment.

The aggregate employment benefits, including employer contributions, of key management personnel, comprising the Chief Executive Officer and Chief Operating Officer, amounted to £115,720 during the year (2024: £nil).

There were no other related party transactions during the current or prior year.

### 7 Debtors

|                                             | 2025<br>£ | 2024<br>£ |
|---------------------------------------------|-----------|-----------|
| <b>Amounts falling due within one year:</b> |           |           |
| Trade debtors                               | 313,123   | 998,220   |
| Prepayments and accrued income              | 59,215    | -         |
|                                             | 372,338   | 998,220   |

## IMROC

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

#### 8 Creditors: amounts falling due within one year

|                                    | Notes | 2025<br>£      | 2024<br>£      |
|------------------------------------|-------|----------------|----------------|
| Trade creditors                    |       | 62,772         | 120,921        |
| Other taxation and social security |       | 158,201        | -              |
| Deferred income                    | 9     | 23,500         | -              |
| Other creditors                    |       | 770            | -              |
| Accruals                           |       | 93,055         | 29,826         |
|                                    |       | <u>338,298</u> | <u>150,747</u> |

#### 9 Deferred income

|                       | 2025<br>£     | 2024<br>£ |
|-----------------------|---------------|-----------|
| Other deferred income | 23,500        | -         |
|                       | <u>23,500</u> | <u>-</u>  |

Deferred income is included in the financial statements as follows:

|                                     | 2025<br>£     | 2024<br>£ |
|-------------------------------------|---------------|-----------|
| As at 1 April 2024                  | -             | -         |
| Resources deferred in the year      | (23,500)      | -         |
| Deferred income as at 31 March 2025 | <u>23,500</u> | <u>-</u>  |

#### 10 Cash generated from operations

|                                                     | 2025<br>£      | 2024<br>£ |
|-----------------------------------------------------|----------------|-----------|
| (Deficit)/surplus for the year                      | (473,165)      | 847,473   |
| Movements in working capital:                       |                |           |
| Decrease/(increase) in debtors                      | 625,883        | (998,220) |
| Increase in creditors                               | 164,051        | 150,747   |
| Increase in deferred income                         | 23,500         | -         |
| <b>Cash generated from/(absorbed by) operations</b> | <u>340,269</u> | <u>-</u>  |

#### 11 Members' Liability

The Charity is limited by guarantee, not having a share capital and consequently the liability of members is limited. Every Member undertakes to contribute such amount as may be required, not exceeding £1, to the assets of the Charity, in the event of its being wound up while they are a Member, or within one year after they cease to be a Member.