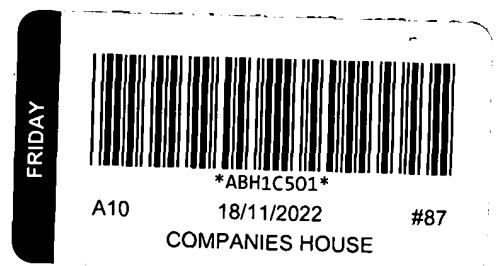


**IMPLEMENTAL WORLDWIDE C.I.C.  
DIRECTORS' REPORT AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022**



**IMPLEMENTAL WORLDWIDE C.I.C.**  
**Directors' Report and Unaudited Financial Statements**  
**For The Year Ended 31 March 2022**

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**IMPLEMENTAL WORLDWIDE C.I.C.**  
**Company Information**  
**For The Year Ended 31 March 2022**

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**Directors** Professor Graham Thornicroft  
Ms Tracey Power  
Mr Jonathan Rolfe

**Company Number** 08292850

**Registered Office** Suite 2a Blackthorn House  
St Pauls Square  
Birmingham  
England  
B3 1RL

**IMPLEMENTAL WORLDWIDE C.I.C.**  
**Company No. 08292850**  
**Directors' Report For The Year Ended 31 March 2022**

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The directors present their report and the financial statements for the year ended 31 March 2022.

**Statement of Directors' Responsibilities**

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing the financial statements the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the 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 company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Principal Activity**

The objects of the Company are to carry out activities which benefit the community and in particular (without limitation) to improve global mental health and wellbeing by:

- (a) harnessing the expertise and experience of leading clinicians, managers and scientists and offering teaching, training and consultancy services to the needs of colleagues working in very different environments around the world;
- (b) offering knowledge, skills and support relevant to improving global mental health and in particular, helping to plan, develop, implement and evaluate cost-effective and locally appropriate training, services and policies;
- (c) tailoring activities to meet the specific mental health needs of neighbourhoods, regions and countries anywhere in the world;
- (d) collaborating with service and research institutions, professionals, policy makers and NGOs to promote mental health, prevent illness and treat and support individuals and their families;
- (e) working in close partnership with service users, carers and family members and their advocates and maximising opportunities to engage them directly in their activities; and
- (f) supporting the activities of Implemental Worldwide Group C.I.C

**Directors**

The directors who held office during the year were as follows:

Professor Graham Thornicroft  
Ms Tracey Power  
Mr Jonathan Rolfe

**Small Company Rules**

This report has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

On behalf of the board

  
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Mr Jonathan Rolfe

Director

Date 8/11/2022

**IMPLEMENTAL WORLDWIDE C.I.C.**  
**Profit and Loss Account**  
**For The Year Ended 31 March 2022**

	Notes	2022 £	2021 £
<b>TURNOVER</b>		264,804	288,264
Cost of sales		(139,223)	(170,442)
<b>GROSS PROFIT</b>		125,581	117,822
Administrative expenses		(301,567)	(306,186)
Other operating income		17,352	38,723
<b>OPERATING LOSS AND LOSS FOR THE FINANCIAL YEAR</b>		(158,634)	(149,641)

The notes on pages 5 to 7 form part of these financial statements.

**IMPLEMENTAL WORLDWIDE C.I.C.**  
**Balance Sheet**  
**As at 31 March 2022**

		2022		2021	
	Notes	£	£	£	£
<b>CURRENT ASSETS</b>					
Debtors	4	8,005		50,334	
Cash at bank and in hand		73,352		204,552	
		<u>81,357</u>		<u>254,886</u>	
<b>Creditors: Amounts Falling Due Within One Year</b>	5	<u>(25,287)</u>		<u>(40,182)</u>	
<b>NET CURRENT ASSETS (LIABILITIES)</b>			<u>56,070</u>		<u>214,704</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>56,070</u>		<u>214,704</u>
<b>NET ASSETS</b>			<u>56,070</u>		<u>214,704</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	6		100,001		100,001
Profit and Loss Account			<u>(43,931)</u>		<u>114,703</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>56,070</u>		<u>214,704</u>

For the year ending 31 March 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

On behalf of the board



Mr Jonathan Rolfe

Director

Date 8/11/2022

The notes on pages 5 to 7 form part of these financial statements.

**IMPLEMENTAL WORLDWIDE C.I.C.  
Notes to the Financial Statements  
For The Year Ended 31 March 2022**

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**1. Accounting Policies**

**1.1. Basis of Preparation of Financial Statements**

The financial statements are prepared under the historical cost convention and in accordance with the FRS 102 Section 1A Small Entities - The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

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

**1.2. Turnover**

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes, and derives from the provision of mental health expertise services.

**Rendering of services**

Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs. Turnover is only recognised to the extent of recoverable expenses when the outcome of a contract cannot be estimated reliably.

**1.3. Financial Instruments**

Basic financial assets, which include trade and other receivables and cash and bank balances, are initially measured at the amount receivable and subsequently adjusted for any impairment or other changes in consideration expected to be received on settlement.

Basic financial liabilities, including trade and other payables are initially measured at the moment payable and subsequently adjusted for any changes in consideration expected to be paid on settlement.

**1.4. Foreign Currencies**

Monetary assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate ruling on the date of the transaction. Exchange differences are taken into account in arriving at the operating profit.

**1.5. Taxation**

Income tax expense represents the sum of the tax currently payable and deferred tax.

The tax currently payable is based on taxable profit for the year. Taxable profit differs from profit as reported in the statement of comprehensive income because of items of income or expense that are taxable or deductible in other year and items that are never taxable or deductible. The company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the end of the reporting period.

**1.6. Government Grant**

All grants in the profit and loss account are recognised when all conditions for receipt have been complied with. This is in respect of furlough claim received under CJRS.

**1.7. Judgments and Key Sources of Estimation Uncertainty**

In the application of the Company's accounting policies, the Directors are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities. These estimates and underlying assumptions are reviewed on an on going basis and are not thought to have any material impact on the financial position and performance reported by these accounts.

In view of the trustees in applying the accounting policies adopted, no judgments were required that have a significant effect on the amounts recognised in the financial statements nor do any estimates or assumptions made carry a significant risk of material adjustments in the next financial year.

**IMPLEMENTAL WORLDWIDE C.I.C.**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 31 March 2022**

**2. Average Number of Employees**

Average number of employees, including directors, during the year was as follows:

	<b>2022</b>	<b>2021</b>
Office and administration	4	4
	<u>4</u>	<u>4</u>

**3. Directors' remuneration**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Emoluments	181,773	176,151
	<u>181,773</u>	<u>176,151</u>

**4. Debtors**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<b>Due within one year</b>		
Trade debtors	5,000	41,582
Prepayments and accrued income	-	4,751
Other debtors	-	4,000
VAT	3,004	-
Amounts owed by group undertakings	1	1
	<u>8,005</u>	<u>50,334</u>

**5. Creditors: Amounts Falling Due Within One Year**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Trade creditors	421	2,591
VAT	-	9,504
Other creditors	199	1,733
Accruals and deferred income	24,667	26,354
	<u>25,287</u>	<u>40,182</u>

**6. Share Capital**

			<b>2022</b>	<b>2021</b>
Allotted, Called up and fully paid			100,001	100,001
			<u>100,001</u>	<u>100,001</u>
	<b>Value</b>	<b>Number</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>		<b>£</b>	<b>£</b>
<b>Allotted, called up and fully paid</b>				
Ordinary Shares	1.000	100001	100,001	100,001
			<u>100,001</u>	<u>100,001</u>

**7. Ultimate Controlling Party**

The company's ultimate controlling party is Implemental Worldwide Group C.I.C. by virtue of its ownership of 100% of the issued share capital in the company.



**IMPLEMENTAL WORLDWIDE C.I.C.**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 31 March 2022**

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**8. General Information**

IMPLEMENTAL WORLDWIDE C.I.C. is a private company, limited by shares, incorporated in England & Wales, registered number 08292850. The registered office is Suite 2a Blackthorn House, St Pauls Square, Birmingham, England, B3 1RL.

**IMPLEMENTAL WORLDWIDE C.I.C.**  
**Trading Profit and Loss Account**  
**For The Year Ended 31 March 2022**

	<b>2022</b>		<b>2021</b>	
	£	£	£	£
<b>TURNOVER</b>				
Income from Consultancy & Programmes		264,804		288,264
<b>COST OF SALES</b>				
Cost of Programmes	139,223		170,442	
		(139,223)		(170,442)
<b>GROSS PROFIT</b>		125,581		117,822
<b>Administrative Expenses</b>				
Directors' salaries	181,773		176,151	
Wages and salaries	71,574		75,994	
Travel expenses	1,443		22	
Rent & Service Charges	2,280		7,374	
Computer and IT consumables	7,209		4,872	
Insurance	2,077		8,265	
Printing, postage and stationery	3,838		7,944	
Advertising and marketing costs	9,428		10,975	
Telecommunications	296		773	
Audit & Accountancy	2,470		2,514	
Legal and Professional Fees	10,970		5,147	
Bank charges	456		1,662	
Foreign exchange losses	7,753		4,493	
		(301,567)		(306,186)
<b>Other Operating Income</b>				
Grants and subsidies received	17,352		38,723	
		17,352		38,723
<b>OPERATING LOSS AND LOSS FOR THE FINANCIAL YEAR</b>		(158,634)		(149,641)

**CIC 34****Community Interest Company Report**

**For official use**  
(Please leave blank)

*Please  
complete in  
typescript, or  
in bold black  
capitals.*

**Company Name in  
full**

Implemental Worldwide CIC

**Company Number**

8292850

**Year Ending**

31/03/2022

This template illustrates what the Regulator of Community Interest Companies considers to be best practice for completing a simplified community interest company report. All such reports must be delivered in accordance with section 34 of the Companies (Audit, Investigations and Community Enterprise) Act 2004 and contain the information required by Part 7 of the Community Interest Company Regulations 2005. For further guidance see chapter 8 of the Regulator's guidance notes and the alternate example provided for a more complex company with more detailed notes.

**PART 1 - GENERAL DESCRIPTION OF THE COMPANY'S ACTIVITIES AND IMPACT**

In the space provided below, please insert a general account of the company's activities in the financial year to which the report relates, including a fair and accurate description of how they have benefited the community, or section of the community, which the company is intended to serve.

Implemental Worldwide CIC (Implemental) aims to improve global mental health by mutual sharing of expertise amongst a diverse range of collaborators working in very different environments around the world. We were involved in a wide range of activities over the course of the year. This included working with governments, organisations and individuals to deliver capacity building programmes to improve global mental health. Examples include:

- Supporting a large-scale mental health systems reform programme in Ukraine where Implemental has been providing international leadership and system change consultancy since 2018
- Continued supporting the implementation of a new mental health law in Qatar
- Collaborated with the South London & Maudsley NHS Trust (SLaM) to review mental health Early Interventions services
- Supported Greece in considering a supported employment strategy for mental health service users based on theory and best practice in the UK

(If applicable, please just state "A social audit report covering these points is attached").

(Please continue on separate continuation sheet if necessary.)

**PART 2 – CONSULTATION WITH STAKEHOLDERS** – Please indicate who the company's stakeholders are; how the stakeholders have been consulted and what action, if any, has the company taken in response to feedback from its consultations? If there has been no consultation, this should be made clear.

Implemental's stakeholders are the international community of people with mental health issues, their families, and those who provide care and support. To date, we have worked with colleagues from over 40 countries and we have supported in the region of 200 associates to share their knowledge and experience through our activities. Over recent years we have delivered training and development to over 1,000 health and social care professionals.

Implemental programmes are tailor-made for each commissioner and are co-produced to maximally engage stakeholders. We seek detailed feedback about all services delivered and this informs improvements in their future design.

Our activities enable the dissemination of best practice in mental health provision and practical support to improve services and promote wellbeing. The aim is for service users to receive more effective treatment and better outcomes and promoting community wellbeing. *(If applicable, please just state "A social audit report covering these points is attached").*

**PART 3 – DIRECTORS' REMUNERATION** – if you have provided full details in your accounts you need not reproduce it here. Please clearly identify the information within the accounts and confirm that, "There were no other transactions or arrangements in connection with the remuneration of directors, or compensation for director's loss of office, which require to be disclosed" (See example with full notes). If no remuneration was received you must state that "no remuneration was received" below.

The aggregate amount of emoluments paid to or received by directors in respect of qualifying services was £181,773.

There were no other transactions or arrangements in connection with the remuneration of directors, or compensation for director's loss of office which require to be disclosed.

**PART 4 – TRANSFERS OF ASSETS OTHER THAN FOR FULL CONSIDERATION** – Please insert full details of any transfers of assets other than for full consideration e.g. Donations to outside bodies. If this does not apply you must state that "no transfer of assets other than for full consideration has been made" below.

N/A - There were no transferees of assets during this period.

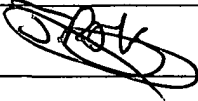
*(Please continue on separate continuation sheet if necessary.)*

**(N.B. Please enclose a cheque for £15 payable to Companies House)**

## PART 5 – SIGNATORY

**The original report must be signed by a director or secretary of the company**

Signed



Date

8/11/2022

Office held (tick as appropriate) ☒ Director ☐ Secretary

You do not have to give any contact information in the box opposite but if you do, it will help the Registrar of Companies to contact you if there is a query on the form. The contact information that you give will be visible to searchers of the public record.

Telephone	
DX Number	DX Exchange

**When you have completed and signed the form, please send it to the Registrar of Companies at:**

*For companies registered in England and Wales:* Companies House, Crown Way, Cardiff, CF14 3UZ  
DX 33050 Cardiff

*For companies registered in Scotland:* Companies House, 4<sup>th</sup> Floor, Edinburgh Quay 2, 139  
Fountainbridge, Edinburgh, EH3 9FF DX 235 Edinburgh or LP – 4 Edinburgh 2

*For companies registered in Northern Ireland:* Companies House, 2nd Floor, The Linenhall, 32-38  
Linenhall Street, Belfast, BT2 8BG