



30 YEARS ANNIVERSARY
OMBUDSMAN
ASSOCIATION
Promoting independent complaint resolution

Annual Report and Accounts **2023**



CONTENTS

1.	Foreword by the Chair of the Association	1
2.	Our activities 2022/23	
	• Support and promote an effective system of complaint handling and redress	2
	• Protect the role of an ombudsman as the 'best practice' model	4
	• Provide an authoritative voice and promote best practice	5
3.	Governance	
	• Annual General Meeting 2022	8
	• Board	8
	• Validation Committee	8
4.	Membership	
	• Changes in membership	9
	• Members of the Association as at 31 March 2023	10
5.	Financial statement 2022/23	11

The Vision of the Association is that throughout the public and private sectors:

- It is straightforward and simple for people to complain.
- People making a complaint are listened to and treated fairly.
- A complaint is dealt with quickly, fairly and effectively at the earliest stage by suitably trained staff.
- People have access to an ombudsman in all areas of consumer and public services.
- The learning from a complaint is used to improve services.

The objects of the Association are to:

- 1) Support and promote an effective system of complaint handling and redress in the United Kingdom, Ireland, Britain's Crown Dependencies and Britain's Overseas Territories.
- 2) Encourage, develop and protect the role of an ombudsman in both the public and private sectors as the 'best practice' model for resolving complaints, according recognition through membership.
- 3) Provide an authoritative voice and promote best practice and policy for those involved in complaint handling and redress to ensure an effective service for the public.
- 4) Support open and transparent accountability and endorse principles of good complaint handling.

FORWORD

by the Chair of the Association

The saying that ‘change is the only constant in life’ has been as true of the ombudsman sector in the last year as it has been in previous years.

The survey of members in January 2023, to inform the OA’s priorities for the 2023-26 Business Plan, showed that members felt the OA should focus even more on influencing policy. The plethora of developments described in this report, particularly at the Westminster level, illustrate just why that work is essential.

There were notable successes during the year; for example the reissued UK Cabinet Office guidance on new ombudsman schemes reinforces the OA’s position regarding non-proliferation. And yet, at the same time, individual government departments in the UK advance proposals of ‘balkanisation’ in the redress landscape.

That environment underlines why members also expressed such strong support for the OA protecting the ‘ombudsman brand’ through re-validation. A significant amount of work was undertaken this year on the review of the OA’s membership criteria, and the public consultation in summer 2023 will help ensure our criteria really does represent best practice.

The ever-increasing value that members place on networking opportunities also justifies the focus on ensuring that the different

Networks are run effectively and encouraging greater use of the online OA Community.

And of course, the launch of the OA podcast, *That OA Thing*, now means that even on your weekly jog, staring out of a train window, or whilst relaxing in the bath, you can keep up to date on the latest developments in the sector!

The 2022 winner of the Outstanding Contribution Award, Ruth Gray, was announced at our conference in June and I’m delighted that the award has now become a regular fixture to recognise the fantastic work that so many in our sector do.

Several office holders came to the end of their terms during the year and whilst we were sad to see them go, we were at the same time delighted to welcome new colleagues to our community.

I remain extremely grateful to colleagues on the Board for their work in helping steer the OA and to the members of the Validation Committee for their time and expertise.

And I know I speak for all of you when I thank Donal and Maz for all they do to ensure the OA remains the essential forum for us to network, share experiences, and seek advice in changing times.

By the time this report is published we will have already had our 2023 conference in Birmingham, where we’ll also be marking the 30th anniversary of the establishment of the OA. Whilst the undoubted success of that conference will be commented on in the next annual report, I’m delighted that the return to face-to-face conferences has been firmly re-established, providing those essential opportunities for us all to network and share experiences.

Long may it continue!



Richard Blakeway
Ombudsman Association Chair
Housing Ombudsman



OUR ACTIVITIES

Support and promote an effective system of complaint handling and redress in the United Kingdom, Ireland, Britain's Crown Dependencies and Britain's Overseas Territories

UK Administrative Justice Council (AJC)

As a member of the AJC Steering Group, the Chief Executive continues to inform the work of the AJC to ensure it reflects the expertise of the ombudsman community in its discussions and activities. There were several Steering Group and full Council meetings during the year. The Chief Executive also chaired two meetings of the AJC Public Education Working Group, which is exploring how to promote better awareness of young people's rights and the routes to access/enforce them, and took part in a roundtable consultation led by The Centre for Education & Youth exploring the benefits of Public Legal Education for school pupils and how it could be developed further.



JUSTICE: Democracy and the Rule of Law

In November the Chair and Chief Executive attended a JUSTICE lecture on 'Democracy and the Rule of Law' in Manchester, delivered by Dominic Grieve, followed by a dinner with key figures from across the justice landscape. The dinner provided an excellent opportunity to inform key stakeholders on the issues across the ombudsman landscape.



Consumer redress / Digital justice system

Engagements in relation to the reform of consumer and competition policy in the UK and the establishment of a 'digital justice system' were a significant focus of the OA's work during 2022-23.

Throughout the year there were several meetings with officials from the UK Business Department (BEIS) on the next steps to drive improvement in ADR, and with officials from the UK Ministry of Justice on their plans to establish the Online Procedural Rules Committee and implement 'compulsory mediation' before someone can access the Courts. In November the Chief Executive also attended the EU ADR Conference in Oxford and the Civil Justice Council's National Forum on Access to Justice in London.

New Homes sector – Parliamentary Reception

In November the Chief Executive attended the launch of the New Homes Quality Code and New Homes Ombudsman at the House of Commons. The event provided the opportunity to engage with stakeholders from across the sector.

Proposed Human Rights Ombudsperson

In June the OA *responded* to the UK Parliament's Joint Committee on Human Rights call for evidence on establishing a Human Rights Ombudsperson. Co-ordination with academics, OA members, and JUSTICE, enabled a unified and coherent message to be delivered that more should be done to enhance and strengthen the roles of existing bodies, rather than create a new institution.



Barriers to complaining

In June the Chief Executive participated in a webinar on the barriers to complaining about Adult Social Care and Social Housing in the UK.

Aviation Consumer Policy Reform

In August the Chief Executive met with officials from the UK Department for Transport to discuss Aviation Consumer Policy reform. The meeting provided the opportunity to reiterate that an aviation ombudsman would best deliver the Department's aims to ensure that customers are protected and treated fairly.

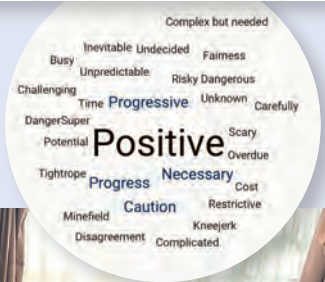


Gambling Ombudsman

The Chief Executive continued to engage with stakeholders in the UK gambling sector throughout the year to promote the benefits of creating an ombudsman, including meeting with representatives from the Betting and Gaming Council and officials from the Department for Digital, Culture, Media and Sport, ahead of publication of the UK Government's *White Paper*.

In September he spoke at an IBAS / gambling industry event and in February at the gambling industry conference, ICE Totally Gaming, at the ExCel in London.

What one word would you use to summarise your thoughts on potential creation of a Gambling Ombudsman?



Rail sector

The Chief Executive continued to engage with officials from the Department for Transport and the Office of Rail and Road (ORR) throughout the year regarding best practice in the rail sector.

Jersey Public Services Ombudsman (JPSO)

In February the Chief Executive met with the lead official from the Government of Jersey for an update on the establishment of a JPSO. The Law Drafting Instructions have now been published and it is expected that legislation will be introduced towards the end of the year, alongside recruitment for the Ombudsperson and the Chair.



Private Rented Sector & Leasehold

The Chief Executive had several meetings throughout the year with officials from the UK Department for Levelling Up, Housing and Communities to discuss proposals to make it mandatory for landlords in the private rented sector in England to be covered by an ombudsman. The OA also *responded* to the Westminster Parliament Committee's call for evidence on establishing an ombudsman.

Which?

In January the Chief Executive met with the Principal Policy Advisor (Consumer Rights) at Which?, to follow up on initial discussions at the ADR Conference in Oxford.

Which?

There is considerable common ground between the OA and *Which?* in terms of redress policy in the consumer sector and it is hoped that we will be able to work more closely together in the future to reinforce each other's messages.

Encourage, develop and protect the role of an ombudsman in both the public and private sectors as the ‘best practice’ model for resolving complaints, according to recognition through membership.

UK Cabinet Office Guidance

The Chief Executive engaged with officials from the UK Cabinet Office on the updating of the Cabinet Office’s Guidance to UK Government Departments on new ombudsman schemes. The updated *Guidance* was published in May and reinforces the OA’s position regarding non-proliferation.



Chartered Trading Standards Institute (CTSI)

In February the Chief Executive met with John Herriman, Chief Executive of the CTSI. Discussions covered where the OA and CTSI might potentially work together on areas of mutual agreement.

Delivering Administrative Justice after the pandemic

In March the Chief Executive attended the launch of the Nuffield-funded *report* into how the pandemic changed the way people access justice, focused on digitalisation and reform in the areas of housing and special educational needs (SEND).

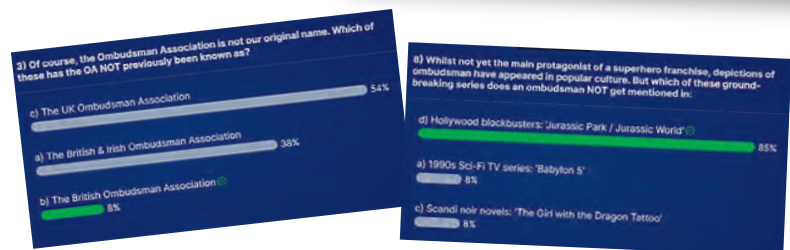
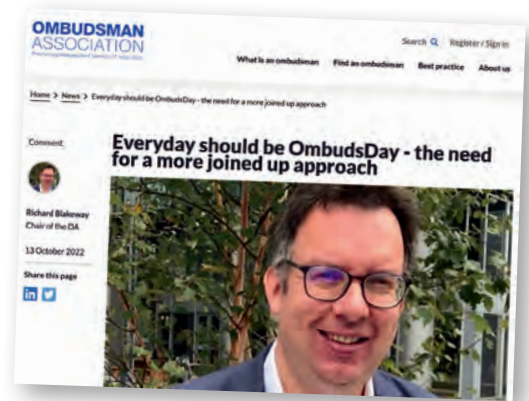


Institute for Government – public service ombudsman reform

In March the Chief Executive also attended the Institute for Government seminar on public service ombudsman reform in the UK, alongside several OA members.

#OmbudsDay

Ombuds Day took place on 13 October. The OA launched its new podcast, ‘*That OA Thing*’, with a special Ombuds Day episode, published an article by the Chair on the challenges facing the sector and held an online Quiz for members. OA members undertook various awareness-raising activities on social media on the day.



OA Podcast: *That OA Thing*

Following its launch in October, the OA published monthly episodes of *That OA Thing*, bringing together colleagues from across the ombudsman sector to discuss the latest issues. Episodes included: Rob Behren’s visit to Ukraine to speak at a Human Rights conference; the Ombudsman for Children’s progress report on the living conditions on a local authority halting site; the transformation programme underway at the Legal Ombudsman; and Mick King’s reflections on nearly 20 years in the ombudsman sector.



Validation Committee

The Validation Committee’s work during the year focused heavily on the Review of the OA’s Criteria.

Provide an authoritative voice and promote best practice and policy for those involved in complaint handling and redress to ensure an effective service for the public.

Caseworker Competency Framework

In June, Kate Wellington and the Chief Executive gave a joint presentation to staff from the European Ombudsman’s Directorate of Inquiries on the OA’s Caseworker Competency Framework.



Engagement with members

The Chief Executive continued to liaise with members via online and face-to-face meetings regarding developments in their sector and how the OA could support them.

In particular, the Chief Executive and Chair attended the Irish Forum meeting in Dublin in April, and in May the Chief Executive attended PHSO’s strategy launch and a meeting of the Public Sector Ombudsman Group in London. In June he presented at the Service Complaints Ombudsman for the Armed Forces’ stakeholder symposium in London, and in January spoke at the Pensions Ombudsman’s ‘Lunch & Learn’ event.

Outstanding Contribution Award

The winner of the OA’s Outstanding Contribution Award (OCA), Ruth Gray, was **announced** on 21 June at the OA’s Conference.

The OCA, which was established in Caroline Mitchell’s memory to recognise and celebrate the outstanding work that so many in the ombudsman community do, was awarded to Ruth for the work she has done leading the Parliamentary & Health Service Ombudsman’s (PHSO) academy team.

In making the announcement as Chair of the OA, Ric Blakeway said:

“The panel were impressed by the impact Ruth’s contribution has had on others and I’m delighted to present her with the OA’s Outstanding Contribution Award today. But before I do, I wanted to share with you an excerpt from her nomination describing that impact:

“Joining an ombudsman service can be a daunting prospect, especially when the majority of the work involves dealing with people who are in poor situations and have experienced terrible things. The pressure is immediately on to be empathetic, customer-focused and receptive, all whilst ensuring the investigations are thorough and

decisions are robust.

However, Ruth’s jovial and approachable nature ensures any initial trepidation is swiftly cast aside. As a result, the focus on how to do the job well is at the forefront of the agenda from the start, allowing everyone involved in the training and later development to be at ease, knowing they are supported by a genuine, down-to-earth manager.

The development of the academy set-up has been pioneering for the PHSO as an organisation, allowing caseworkers to have access to Ruth’s knowledge and expertise. This has proven to be a

success and Ruth deserves the accolades and recognition for revolutionizing the way training is implemented and arming new caseworkers with the right skills to become successful in their new careers.”

On receiving the award, Ruth said:

“I am honoured to receive the award from the Ombudsman Association and am touched to have received such wonderful nominations from colleagues who have joined PHSO through the Academy. I am delighted to hear their positive experiences and to have been part of that is fantastic.”



Networks

The OA's Networks facilitate communication between members and enable staff to share experiences and best practice. Building on the new ways of working developed during the pandemic, the Networks have continued to meet online. The online OA Community area has further supported that networking and sharing of information through the dedicated areas for each Network and the discussion forums.

Casework Network

The Casework Network met in December 2022 and February 2023. Reflecting on what would provide most value to members, the Network decided to move to quarterly meetings and adopt a focused topic for each meeting. The meeting in February focused on quality with discussions on assurance frameworks, the role of coaching in the quality process, and academic research.

Communications Network

The Communications Network met in June to discuss outreach, caseworker training in communications, and internal communication. The Network also participated in Ombuds Day, sharing messages on social media and supporting each other's stories.

Data Protection Network

The Data Protection Network met in June 2022 and March 2023, making use of the OA Community discussion forums to seek advice and share best practice in-between meetings.

Equality, Diversity & Inclusion Network

The first meeting of the newly established EDI Network took place in May 2022, to provide a forum to discuss the corporate strategic approach to EDI. The Network met again in November, with discussions focused on the mental health and wellbeing of both colleagues and those accessing the organisation, as well as allyship and training for staff network members.

First Contact Network

The First Contact Network met in June and December. The December meeting was the 30th meeting of the group, which has now been in operation for 15 years. Issues discussed during the year included digital exclusion, managing hybrid first contact teams, vulnerable service users, allyship, and cultural intelligence. Timothy Cadd (Office of the Independent Adjudicator) was appointed as the new Vice Chair.

Human Resources Network

The HR Network was very active during the year, meeting in April, July, and October 2022 and also in January 2023. Various topics were discussed, including recruitment issues and attrition levels, post-pandemic ways of working, the OA mentoring scheme, financial wellbeing and support packages, and EDI workplace strategies. Updates were also received from the Learning & Development Sub-Group.

Learning & Development Sub-Group

Neil Burn (Scottish Legal Complaints Commission) took on the role of chairing the Learning & Development Sub-Group. The Sub-Group met in August, October, and December 2022. The group discussed upskilling, training providers, the OA mentoring scheme, and the Caseworker Competency Framework.

Following a review, it was decided that moving forward the meetings of the HR Network and the L&D Sub-Group in 2023 would take place back-to-back to reduce the duplication of information being shared.

Legal Network

The Legal Network met in June 2022 and January 2023. Greg Smyth (Northern Ireland Public Services Ombudsman) was elected Chair and Carys Williams (Public Services Ombudsman for Wales) was elected Deputy Chair. Topics discussed included judicial reviews regarding *functus officio*, alternative legal remedy, proposed court reform in the UK, and the Covid inquiries.

Policy Network

The Policy Network met in November 2022 and March 2023. How best to share the information currently captured in the 'Horizon scanning' document was discussed and in November Professor Naomi Creutzfeldt and Dr Arabella Kyprianides presented their research for the Nuffield Trust on the *Delivering administrative justice after the pandemic* project. Much of the group's discussions during the year focused on the developments in the UK consumer sector and the UK Ministry of Justice presented at the March meeting on the Online Procedural Rules Committee.

Senior Leaders Network

The Senior Leaders Network had its first face-to-face meeting in the fringes of the OA Conference in June. The Network discussed the Caseworker Competency Framework and the Service Standards Framework and what the OA can do to support adoption by members.



OA Conference

The OA's first in-person conference since the Covid pandemic took place on 20-22 June 2022, at Royal Holloway, University of London, in Surrey. Over 100 delegates attended, and we received extremely positive feedback on the return to face-to-face events (despite the impact of the rail strikes and lingering Covid infections). The presentations from

the conference, which included sessions on managing change, AI, reaching the excluded, and improving quality, can be found in the **OA Community**.



Clockwise from far left: Conference dinner in the Picture Gallery; Sophie Bennett presented on the importance of motivation; Founders building, Royal Holloway, University of London.



GOVERNANCE

Annual General Meeting 2022

The 29th AGM of the Association took place via Zoom on 9 September 2022. Members received a report on activities during the year, the audited accounts for 2021/22, and approved the proposed amendments to the OA's Articles regarding the term of office for Board Directors and the number of terms they can serve. Elections for the vacant positions on the Board took place, with two members elected for a three-year term (2022-24):

- Ombudsman Member representative: Rebecca Marsh, The Property Ombudsman
- Complaint Handler / Associate Member representative: John Munton, CEDR

Board

The role of the Board is to manage the business of the OA. The membership of the Board during 2022/23 was:

Chair

Richard Blakeway
Housing Ombudsman

Vice Chair:

Felicity Mitchell
Office of the Independent Adjudicator

Board directors:

Rosemary Agnew
Scottish Public Services Ombudsman

Bill Fennell
The Motor Ombudsman

Kevin Grix
Rail Ombudsman

Margaret Kelly
Northern Ireland Public Services Ombudsman

Rebecca Marsh
The Property Ombudsman
(September-March)

Douglas Melville
Channel Islands Financial Ombudsman (April-September)

John Munton
CEDR

Rónán Ó Domhnaill
An Coimisinéir Teanga (April-January)

Joanna Wallace
Independent Case Examiner (April-September)

Matt Vickers
Ombudsman Services

Validation Committee

The role of the Validation Committee is to advise the Board on whether applications for Ombudsman and Complaint Handler Membership should be approved. The Validation Committee's membership during 2022/23 was:

Chair

Felicity Mitchell
OA Vice-Chair

Representing Ombudsman Members

Rosemary Agnew
Scottish Public Services Ombudsman (April-October)

Margaret Kelly, Northern
Ireland Public Services Ombudsman (October-March)

Independent Members

Dr Chris Gill
Dr Richard Kirkham
Kate Wellington

Biographies of members of the Validation Committee can also be found on the [OA's website](#). The Association is extremely grateful to all of the members of the Validation Committee for making themselves available as required.

Note: Biographies of Board members can be found on the [OA's website](#).

MEMBERSHIP

Changes in Membership

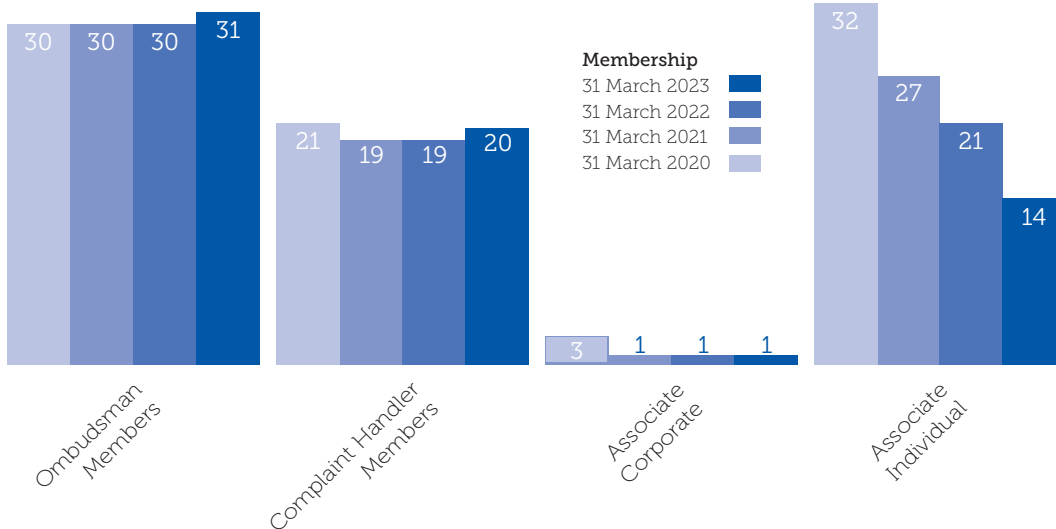
There were several changes at ‘office holder’ level amongst the OA’s members during 2022/23:

- **Abby Thomas** was appointed Chief Executive and Chief Ombudsman at the UK Financial Ombudsman Service
- **Liam Sloyan** was appointed Financial Services and Pensions Ombudsman in Ireland.
- **Dominic Harris** was appointed Pensions Ombudsman and the Pension Protection Fund Ombudsman in the UK.
- **Lisa Hart** was appointed Greffier of the States of Jersey.
- **Kevin Grix** was appointed Independent Football Ombudsman in England.
- **Susan McKay** was appointed Press Ombudsman in Ireland.
- **Efa Gruffudd Jones** was appointed Welsh Language Commissioner.

The Chief Executive has continued to engage with a number of organisations and stakeholders in the UK, Ireland, the British Crown Dependencies and the British Overseas Territories who have expressed an interest in applying for OA membership, or in establishing an ombudsman in a sector where one does not currently exist, and further applications for membership are expected over the coming years.

Membership of the OA at 31 March 2023, as compared with a year ago:

Members	31 March 2022	31 March 2023
Ombudsman Members	30	31
Complaint Handler Members	19	20
Associate Members		
Corporate	1	1
Individual	21	14
Total	71	66



MEMBERSHIP

Members of the Association as at 31 March 2023

Ombudsman Members

1. Bermuda Ombudsman
2. Channel Islands Financial Ombudsman
3. Complaints Commissioner, Turks & Caicos Islands
4. Financial Ombudsman Service, UK
5. Financial Services & Pensions Ombudsman, Ireland
6. The Furniture & Home Improvement Ombudsman
7. Garda Síochána Ombudsman Commission
8. Gibraltar Public Services Ombudsman
9. Housing Ombudsman Service
10. Legal Ombudsman, England and Wales
11. Local Government & Social Care Ombudsman, England
12. The Motor Ombudsman
13. New Homes Ombudsman
14. Northern Ireland Public Services Ombudsman
15. Office of the Independent Adjudicator for Higher Education
16. Ombudsman and Information Commissioner, Ireland
17. Ombudsman, Cayman Islands
18. Ombudsman for Children, Ireland
19. Ombudsman for the Defence Forces, Ireland
20. Ombudsman Services
21. Parliamentary & Health Service Ombudsman, UK
22. Pensions Ombudsman, UK
23. Police Ombudsman for Northern Ireland
24. Property Ombudsman
25. Property Ombudsman: Scotland
26. Public Services Ombudsman for Wales
27. Rail Ombudsman
28. Removals Industry Ombudsman
29. Scottish Public Services Ombudsman
30. Service Complaints Ombudsman for the Armed Forces
31. Waterways Ombudsman

Complaint Handler Members

1. The Adjudicator's Office
2. Advertising Standards Authority
3. An Coimisinéir Teanga (Language Commissioner)
4. CEDR
5. Commissioner for Public Appointments for Northern Ireland
6. The Financial Regulators Complaints Commissioner
7. Greffier of the States of Jersey
8. Immigration Services Commissioner
9. Independent Betting Adjudication Service (IBAS)
10. Independent Case Examiner for DWP
11. Independent Complaints Reviewer (for HM Land Registry and Northern Ireland Youth Justice Agency)
12. Independent Football Ombudsman
13. Information Commissioner's Office
14. Lay Observer for Northern Ireland
15. Northern Ireland Certification Officer for Trade Unions and Employers' Associations
16. Office for the Independent Examiner of Complaints (IEC)
17. Press Ombudsman, Ireland
18. Scottish Legal Complaints Commission
19. The Dispute Service Limited
20. Welsh Language Commissioner

Corporate Associate Members

1. Bevan Brittan LLP

REPORT OF THE DIRECTORS

For the Year Ended 31 March 2023

The directors present their report with the financial statements of the company for the year ended 31 March 2023.

Directors

The directors shown below have held office during the whole of the period from 1 April 2022 to the date of this report.

- R Agnew
- R A Blakeway
- D A Galligan
- S F J Mitchell
- J R Munton
- M J Vickers
- W Fennell
- K Grix
- M Kelly

Other changes in directors holding office are as follows:

- D W Melville resigned 9 September 2022
- J J Wallace resigned 9 September 2022
- R O' Domhnaill resigned 1 February 2023
- R J Marsh appointed 9 September 2022

Statement of directors' responsibilities

The directors are responsible for preparing the Report of the Directors 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 surplus or deficit of the company for that period. In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements 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.

Statement as to disclosure of information to auditors

So far as the directors are aware, there is no relevant audit information (as defined by Section 418 of the Companies Act 2006) of which the company's auditors are unaware, and each director has taken all the steps that he or she ought to have taken as a director in order to make himself or herself aware of any relevant audit information and to establish that the company's auditors are aware of that information.

Auditors

The auditors, Bennewith 2018 Limited (Statutory Auditors), will be proposed for re-appointment at the forthcoming Annual General Meeting.

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

On behalf of the board:



R A Blakeway, Director

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF THE OMBUDSMAN ASSOCIATION

Opinion

We have audited the financial statements of Ombudsman Association (the 'company') for the year ended 31 March 2023 which comprise the Income Statement, Balance Sheet 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 Financial Reporting Standard 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 company's affairs as at 31 March 2023 and of its surplus 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 Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the 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

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

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

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

Other information

The directors are responsible for the other information. The other information comprises the information in the Report of the Directors, but does not include the financial statements and our Report of the Auditors 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 this gives rise to a material misstatement in the financial statements themselves. 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.

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the Report of the Directors for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Directors has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

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

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- 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
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Directors.

Responsibilities of directors

As explained more fully in the Statement of Directors' Responsibilities set out on page two, the directors 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 directors determine 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 directors are responsible for assessing the 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 directors either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

Auditors' 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 a Report of the Auditors 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.

We obtained an understanding of the legal and regulatory frameworks that are applicable to the entity and determined the most significant are those that relate to FRS 102 Section 1A, pension laws and regulations and tax regulations.

We assessed the risks of material misstatement in respect of fraud as follows:

- Enquiries made of management and those charged with governance
- Analytical procedures used to identify if there were any unusual or unexpected relationships
- Discussions with management to identify any fraud risk factors of related party relationships and transactions.

Based on the results of our risk assessment we designed our audit procedures to identify non-compliance with such laws and regulations identified above.

Enquiries were made of management and those charged with governance. We corroborated our enquiries through the review of Board minutes and other papers provided. There was no contradictory evidence.

We considered the risk of fraud through management override and, in response, we incorporated testing of manual journal entries into our audit approach. We tested year end journals as well as journal entries throughout the year. There were no transactions identified outside the normal course of business.

Based on the results of our risk assessment we designed our audit procedures to identify and to address material misstatements in relation to fraud. We incorporated an element of unpredictability in the selection of the nature, timing, and extent of audit procedures.

Where transaction meeting risk criteria were identified, we carried out further work such as additional testing to source information.

A further description of our 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 our Report of the Auditors.

Use of our report

This report is made solely to the company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in a Report of the Auditors and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

A J Bennewith FCA, FCPA, FFA, FFTA, FIPA, DChA, FRSA
(Senior Statutory Auditor) for and on behalf of Bennewith
2018 Limited (Statutory Auditors)

3 Wey Court

Mary Road

Guildford

Surrey

GU1 4QU

26 September 2023

INCOME STATEMENT

For the Year Ended 31 March 2023

		Year ended 31.3.23	Year ended 31.3.22
	Notes	£	£
Turnover		243,001	171,106
Administrative expenses		212,296	175,925
		<u>30,705</u>	<u>(4,819)</u>
Other operating income			292
Operating surplus/(deficit)	4	<u>30,705</u>	<u>(4,527)</u>
Interest receivable and similar income			6
Surplus/(deficit) before taxation		<u>30,705</u>	<u>(4,521)</u>
Tax on surplus/(deficit)		–	–
Surplus/(deficit) for the financial year		<u>30,705</u>	<u>(4,521)</u>

Balance Sheet

		Year ended 31.3.23		Year ended 31.3.22	
	Notes	£	£	£	£
Fixed assets					
Intangible assets	5		–		24,079
Current assets					
Debtors	6	73,382		28,259	
Cash at bank		194,411		143,904	
		<u>267,793</u>		<u>172,163</u>	
Creditors					
Amounts falling due within one year	7	100,449		59,603	
Net current assets			<u>167,344</u>		<u>112,560</u>
Total assets less current liabilities			<u>167,344</u>		<u>136,639</u>
Reserves					
Income and expenditure account			<u>167,344</u>		<u>136,639</u>
			<u>167,344</u>		<u>136,639</u>

The 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 Board of Directors and authorised for issue on 26 September 2023 and were signed on its behalf by:



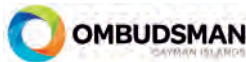
R A Blakeway, Director



An tOmbudsman Seirbhísi Airgeadais agus Pinsean
Financial Services and Pensions Ombudsman



Ombudsman





30 YEARS ANNIVERSARY
OMBUDSMAN
ASSOCIATION
Promoting independent complaint resolution

www.ombudsmanassociation.org
@OmbudAssoc

Registered office: 3 Wey Court, Mary Road, Guildford, Surrey, GU1 4QU
Registered in England and Wales. Company registration number: 11976831