

The Ombudsman's

Annual report and accounts 2024 to 2025



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For the period 1 April 2024 to 31 March 2025

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Performance report overview

This overview section provides statements from the Ombudsman and Chief Executive Officer on the performance of the organisation in 2024 to 2025. It sets out who we are and what we do and gives an overview of what we achieved throughout the year.

Foreword from the Ombudsman

As my first official act as Ombudsman, it is an honour to present the report on the work of the Parliamentary and Health Service Ombudsman (PHSO) last year.



I was formally appointed on 26 June 2025. The timing of this appointment in advance of joining the organisation on a full-time basis on 1 August has allowed the vital work of the organisation to continue. In particular, it enables our teams to review cases, take action where appropriate and, in so doing, give service users access to justice. In the intervening period until I take up the role full-time, I have been working closely with the Executive Team and the Board to take formal assurance on the decisions taken in our casework.

I believe that the Ombudsman role represents a compelling opportunity to play an active role in the improvement of public services. This belief has only strengthened as I reflect on the vital work of PHSO over the past year.

A priority for me therefore as Ombudsman is to focus on the key themes where PHSO's investigations and recommendations can have the greatest impact. By harnessing the insights from our casework, we can help address underlying systemic challenges that affect those

who use public services. PHSO occupies a unique position in being able to share our service users' experiences to bring about meaningful change. PHSO has a critical role, important influence and a trusted voice. Above all, the complaints we receive provide valuable data and insights to enable public servants to better serve the public.

PHSO's critical role in the provision of independent complaint handling is amply illustrated in this report. When public services fail, the impact on individuals can be profound and it is critical

that, where appropriate, we provide swift, compassionate and expert handling of their complaints.

I join the organisation at a pivotal moment for public services. I am committed to listen, learn and build constructive relationships with the people who use our service, with colleagues and with a wide range of stakeholders who care about the delivery of public service. The achievements outlined in this report show PHSO's commitment to addressing both individual injustice and systemic failings. These are strengths on which I am keen to build.

My sincere thanks go to Rebecca Hilsenrath KC (Hon) for her leadership as Acting Ombudsman, to Gill Kilpatrick as Interim Chief Executive Officer, to our Board and to all PHSO colleagues whose dedication, compassion and expertise have made all the achievements of the past year possible.

Paula Sussex CBE
Accounting Officer,
Ombudsman and Chair



Foreword from the Chief Executive Officer

This has been a year of significant achievement and transition for the Parliamentary and Health Service Ombudsman. I am proud of the progress we have made during my time as Acting Ombudsman and delighted to welcome Paula Sussex CBE as our new Ombudsman and Chair.



The strategic importance of our work has never been more evident. Our spotlight report on the [Windrush Compensation Scheme](#) demonstrated our commitment to getting justice for those who have been wronged by public services. As a result of our investigations, the Scheme agreed to reconsider cases where we had seen signs of mistakes and pay compensation to those affected. The immensely positive outcomes for these complainants remind us of why our work matters.

We have also continued to monitor the Government's response to our investigation into the Department for Work and Pensions' communication of changes to women's State Pension age. While we welcomed the Government's apology to the women affected in December, we were disappointed that our recommendations were not accepted in full. We remain committed to engaging with DWP as it develops its action plan to address our findings.

Patient safety has remained at the forefront of our work in an important year for shaping the future direction of the NHS. We participated in several roundtables which fed into Lord Darzi's independent investigation. Our data featured in the final report, highlighting the significant increase in health complaints that have come to the Ombudsman over the past decade. This is a stark indicator of the challenges facing our health service and demonstrates the value of the rich data we hold in the complaints that come to us.

We have made significant progress in modernising how our organisation operates. We established a Digital, Data and Transformation function and recruited a Chief Digital and Transformation Officer, a critically important appointment which will lead exciting and innovative work in this space. We have set out ambitious proposals for a digital ombudsman service that will enhance how we engage with complainants and the organisations we investigate.

We have deepened our engagement with Parliament and MPs. We hosted at our Manchester office new members of the Public Administration and Constitutional Affairs Committee (PACAC) which scrutinises our work. We produced updated guidance for MPs and their constituents, delivered workshops and a successful drop-in event in Parliament. These efforts have helped strengthen the crucial relationships that allow us to carry out our role effectively.

Staff development and engagement have remained priorities throughout the year. We brought colleagues together for an in-person



all colleague event and the refurbishment of our Manchester office has created a workspace that supports hybrid-working and fosters collaboration among our teams.

It has been a great honour and a privilege to lead PHSO as Acting Ombudsman. I want to thank our Board and Executive Team for their advice and support and every colleague at PHSO for their commitment and hard work over the last year.

As we look ahead to 2025 to 2026, we are in a strong position to build on our achievements under Paula's leadership. The foundations we have laid, both strategically and operationally, will allow us to further enhance our service and expand our impact. I am

confident that together we will continue to champion the power of complaints and drive meaningful improvements in public services.

Rebecca Hilsenrath KC (Hon)
Chief Executive Officer

Who we are and what we do

Our role

We independently investigate complaints about the NHS in England, UK government departments and some other UK public organisations.

Our service is completely free, focused on fairness and open to everyone.

We champion higher standards of behaviour to help inspire a better relationship between people and public services. We look into complaints where an individual believes there has been injustice or hardship because an organisation has not acted properly or fairly, or when it has provided a poor service and not put things right.

When we find failings, we can make recommendations on what the organisation needs to do to put things right. This can involve explanations, apologies and taking steps to learn and improve.

Our website has more information about [our casework process](#).

We believe in the power of complaining to bring lasting change. We share findings from our casework to help improve public services and complaint handling for everyone. This can include presenting reports to Parliament so it can make sure organisations act on our recommendations.

We are accountable to Parliament and our work is scrutinised by the Public Administration and Constitutional Affairs Committee (PACAC).

Our vision

To be an independent, impartial and fair complaint-handling service with an exceptional user experience that harnesses the power of complaints to help improve public services.

Our values



Independence

from complainants and from organisations that we investigate, holding organisations to account where there is service failure.



Excellence

learning from engagement with complainants and organisations that we investigate to improve accessibility, efficiency and effectiveness, as well as the quality of our decisions.



Fairness

listening carefully to complainants and the organisations that we investigate and making impartial and fair decisions based on relevant evidence.



Transparency

communicating with those who use our service. Publishing information about our findings, how we are performing and how organisations that we investigate are implementing our recommendations.

Our Board

We are governed by a non-statutory, unitary, decision-making Board of executives and non-executives. The Board's main purpose is to make decisions about our strategic direction and performance.

In the financial year 2024 to 2025, the Board was led by its Chair, Rebecca Hilsenrath KC (Hon), in her capacity as Acting Parliamentary and Health Service Ombudsman. The Interim Chief Executive Officer, Gill Kilpatrick, and Deputy Ombudsman, Karl Banister, were also members of the Board.

The non-executive Board members bring an external perspective to the organisation. They come from diverse professional backgrounds and bring a wide range of experience. More information about the Board is on [page 64](#).

Performance overview

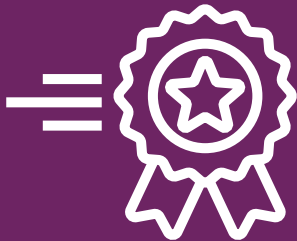
This section looks at our main achievements in the financial year 2024 to 2025. This was the third and final year of our 2022 to 2025 corporate strategy.

Our strategy

Our strategy for 2022 to 2025 set out three objectives to improve our service:



address barriers
to justice



strengthen the quality
and speed of our service



help improve public
sector services

This year, we consulted with colleagues, service users and stakeholders to develop a one-year [strategy for 2025 to 2026](#). This strategy focuses on consolidating the progress we have made over the last three years and putting the building blocks in place for a longer-term strategy under the new Ombudsman. It is framed around three streamlined objectives to clarify, simplify and focus our efforts:

improving **access** to our service

providing an exceptional **user experience**

delivering **impact** from our casework.



Our year in numbers

123,987

enquiries dealt with by our contact centre



997

 NHS staff
and

200

 UK central

government colleagues

trained to help organisations implement the Complaint Standards



9,085

complaints decided following primary or detailed investigation



180

 attendees at our Complaint Champions workshops

1,274

 recommendations made

99%

of decisions on initial checks were made within seven days (target of 95%)

2,561

 days of staff training delivered to improve our service (an average of 4.59 training days per colleague)

37,454

complaint decisions made in total



£426,212

of financial payment recommendations made



Highlights from the financial year 2024 to 2025



We published a spotlight report on the Windrush Compensation Scheme and presented the evidence from our casework at the Windrush International Conference in Birmingham.



We published a joint report with the Local Government and Social Care Ombudsman about councils and the NHS needing to work together more closely to put people at the heart of integrated care.



We were invited to contribute to Lord Darzi's review of the NHS and we worked with the Dash Review of patient safety organisations.



We followed up on the Government's response to our investigation into DWP's communication of changes to women's State Pension age.



We hosted roundtable discussions with advocacy organisations to better understand the barriers people face when trying to get justice when things go wrong.



We started our new podcast series, Making Complaints Count, including episodes with Rebecca Hilsenrath KC (Hon), Bishop Dr Desmond Jadoo MBE and Dr Tony Dysart.



We started a new blog series, Prioritising Patient Safety, with our senior lead clinician Dr Tony Dysart which explores how findings from our casework can help colleagues across the NHS.



We delivered Complaint Champions workshops across the country to help voluntary, community and social enterprise organisations navigate the complex complaints landscape.



We hosted a regional Ombudsman Roadshow in Wolverhampton to listen to local communities.

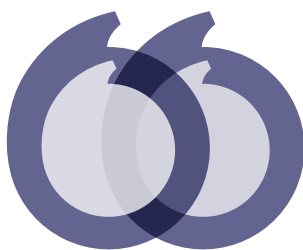
What we achieved this year

Objective 1:

People who use public services have a better awareness of the role of the Ombudsman and can easily access our service

Removing barriers to our service

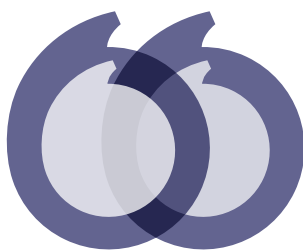
In September 2024, we started delivering interactive online workshops where voluntary, community and social enterprise organisations become Complaint Champions. This gives them the tools they need to help people who use their services to navigate the complex complaints landscape.



“Thank you for taking time to meet with our organisation today, it was one of the clearest and most useful intro sessions we have had from an external organisation.”

Roma Support Group

The workshops explain our role and remit, our investigation process and the support we can offer. We have had over 180 attendees across 80 organisations, and delivered bespoke workshops to organisations including Crisis, N-Compass and Advocate.



“I think this is a great session to offer as it wasn’t something I was aware of. Working with individuals who have often been mistreated in hospital or by the benefits system, it’s great to know there is a further level they can take complaints to.”

The Brain Charity

97% of attendees said they would recommend the workshop and felt it helped them to understand more about our investigation process.

This year, we also held roundtable discussions with advocacy organisations. We aimed to listen and understand the issues people experience in the services they receive and their ability to complain. We also wanted to explore how we can work with the organisations in future.



“Thank you for inviting me to what was a stimulating and thought-provoking discussion. It was great to hear the positive commitment to tackling systemic issues together.”

Felix Davies, Chief Executive Officer of POhWER

As a result, we committed to piloting a joint Complaint Champions workshop with the Local Government and Social Care Ombudsman (LGSCO) and the Housing Ombudsman. In our first session, 70% of attendees found it useful.

Improving public awareness through community outreach

We continued our regional roadshows to hear more about the barriers facing members of the local community and promote our role in helping people access justice when things go wrong in public services.

We travelled to Wolverhampton in March 2025. We visited The Royal Wolverhampton NHS Trust to meet with senior leaders, and visited its maternity ward to see how staff work on the frontline and hear from patients directly.

We also held a roundtable discussion with local community leaders, received feedback from health service users about issues relating to women's health and delivered training to raise awareness of our role.

The information we receive from local stakeholders helps us to understand local and regional barriers to complaints.

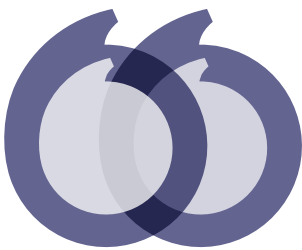


Objective 2:

People we work with receive a high-quality, empathetic and timely service, according to international Ombudsman principles

Providing a user-focused service

Our Public Engagement Advisory Group (PEAG) is made up of current and former complainants and people with relevant personal or professional experience who have never used our service. Their feedback and insights help us make sure any changes to our services are user-focused.

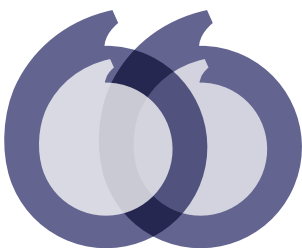


“Looking at real cases. The impact is huge and realistic. This also invoked many feelings which allowed room for sharing possible good practice.”

PEAG member

We regularly conduct targeted recruitment to make sure the group reflects the public and people who use our service. This year, we targeted recruitment for people over the age of 50 and people who had made a complaint to a UK government organisation.

PEAG discussed topics including our plans to prioritise cases with the highest potential impact, communicating change, promoting our mediation work, our strategy for 2025 to 2026, our spotlight reports, and compliance and recommendations.



“I found the most valuable [thing] was the ability to hear so many opinions in a respectful manner. It’s also really good that we hear at every meeting the value PEAG is bringing to PHSO.”

PEAG member

Working towards our digital ambitions

To support us to become a leading digital ombudsman service and provide a better experience for our users, we continued to build on our Digital, Data and Technology strategy which we launched in 2023 to 2024.

We have developed a unified Digital and Transformation service to make sure we have the people and capabilities to deliver our digital change. We also recruited a new Chief Digital and Transformation Officer to lead our digital transformation.

We carried out user research and testing of our website, and used this to start work on improvements that will make information about our service more accessible.

We updated our complaint forms and, from January 2025, started collecting demographic data about the person making the complaint and the person affected by the issues. For the first time, we will know which parts of the community are using our service and use this information to improve access to it.

In March 2025, we launched a new telephony system for our contact centre so that call recordings are retained for longer and initial enquiries are transcribed. In the future we will use artificial intelligence and machine learning to analyse these calls for trends and keywords. This should help us identify problems in public services more quickly and take action to address them.

We approved an outline business case for our digital ambitions, laying the groundwork and detailed planning for significant digital transformation in 2025 to 2026.

We made changes to our casework publication process to be able to publish more of our cases. [Our published decisions](#) provide a useful resource for public services, parliamentarians, potential complainants and other organisations to see the impact of our work and learn from past complaints.



Building relationships with MPs and Parliament

The Public Administration and Constitutional Affairs Committee (PACAC) did not formally scrutinise our work in 2024 to 2025. This was a result of Parliament being dissolved because of the general election in 2024. A new committee was formed in November and we hosted a visit to our Manchester office in January to show PACAC members the work we do.

MPs and their staff refer complaints to us and are essential partners in our work. We have focused on strengthening those relationships to help new MPs understand our role and help us deliver our service.

We produced updated guidance on [how we can help MPs and their constituents](#), delivered a Complaint Champions workshop for MPs, and presented an overview of our role to 160 staff at the Parliamentary Members' Office Managers Forum. We also hosted a drop-in event in Parliament, welcoming more than 30 MPs and their staff to learn more about what we do. MPs had the opportunity to book private appointments with our Chief Executive Officer to discuss individual constituency cases or ask questions about our organisation.

We are looking forward to continued engagement with PACAC in 2025 to 2026.



Objective 3:

We contribute to a culture of learning and continuous improvement, leading to high standards in public service

Improving frontline complaint handling

Our continuing professional development (CPD) accredited training to help organisations implement the Complaint Standards was in high demand. To help us meet this, we made our 'How to recognise and resolve complaints early' course available via e-learning and 596 NHS staff completed it this year. In October 2024, we updated our course on 'How to investigate and respond to complaints'. This is now delivered via e-learning followed by a workshop and 401 NHS staff completed it this year.

In total, 997 staff from more than 180 NHS organisations completed our training courses in 2024 to 2025. 93% of NHS staff who completed the evaluation survey said the training helped them make positive changes to how they deal with and respond to complaints. In October, we rolled out similar training for colleagues from UK central government organisations and have already had 200 people from 25 different organisations completing it.



“I am new to my role as a Band 6 ward sister. This was all very helpful. Despite not completing investigations at that level it is handy to know the process for informing the complainants. I will be able to confidently inform patients and relatives of the processes involved.”

NHS Trust

We have added new resources to our Complaint Standards guides, covering topics including capturing and reporting on learning, managing challenging situations, and the role of parent departments. We also published a guide for senior leaders which provides tools they can use to improve complaint handling. These materials are designed to support NHS and UK central government organisations to deliver a good complaint service and help create an organisational culture that is open, honest and accountable when things go wrong.



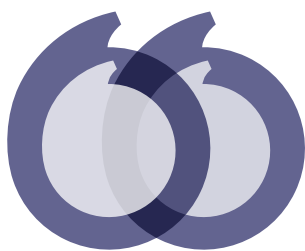
“I have been working in complaints many years across a wide variety of government organisations and I thought this was great. I loved the workbook and the templates [are] very useful and helpful to keep and use as reference.”

Government department

Holding organisations to account

At the heart of everything we do is creating better services for the public. Part of this work involves holding organisations to account where we see repeated mistakes.

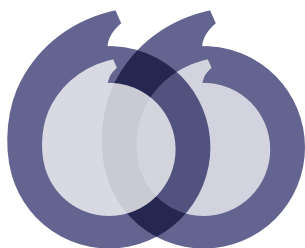
We started seeing complaints about the Windrush Compensation Scheme in 2019 and have since found a number of cases in which it had wrongly denied compensation to people who should have received it. Our investigations have resulted in the Scheme agreeing to review and reconsider cases where we had seen signs of mistakes and paying almost half a million pounds in compensation to those affected. We published [‘Spotlight on the Windrush Compensation Scheme: your stories, your rights’](#) to highlight the issues, sharing casework insights and the stories of people we have supported to encourage more people to complain when something goes wrong.



“When I went to the Windrush Compensation Scheme I felt as if they disregarded what I went through. It seemed like they didn’t want to acknowledge what had happened and all the onus was on me to tell them where to look for evidence.”

Rachelle Romeo, complainant

After laying the report on our State Pension age investigation before Parliament, we monitored compliance by the Department for Work and Pensions (DWP) with our recommendations. When the Government responded to our investigation in December, we made a public statement welcoming its apology to the women affected while expressing our disappointment that it had decided not to accept our recommendations in full. We continue to engage with DWP as it develops its action plan to address our findings.



“I welcome the Government’s recognition that mistakes were made, and the commitment from the Secretary of State to make sure this never happens again. We look forward to hearing more about the action plan to take this work forward and we are ready to work with the Government to support change.”

Rebecca Hilsenrath KC (Hon), as Ombudsman in 2024 to 2025

We called on the Student Loans Company to improve its Advanced Learner Loans processes after uncovering a systemic issue. These loans give students access to university when they do not have the relevant qualifications such as A-Levels. They are written off once the degree is completed but a system error meant this had not happened in many cases. Jennie Bradbury, one of the people affected, brought her complaint to us after years of repeatedly asking for the issue to be resolved. The Student Loans Company has now written off all outstanding loans, which affected around 4,000 students.



“As if it isn’t hard enough being a student, you’re starting a new job just after a degree, you’re then trying to constantly chase this up to see what effect it’s going to have. Never getting a reply was the worst bit.”

Jennie Bradbury, complainant

We published a joint report with the LGSCO to highlight what can go wrong when people are not prioritised and local organisations do not work together effectively. This included recommendations for Integrated Care Systems to agree a person-first approach. It also suggested that councils and health services should agree standard frameworks for effective communication, focused on making sure professionals on the frontline communicate effectively and record all discussions and decisions.



“Local authorities and the NHS need to work as equal partners to put people at the heart of their services on every occasion. However, we are finding cases where disagreements about responsibility and funding are having a significant impact on people’s quality of life.”

Amerdeep Somal, Local Government and Social Care Ombudsman

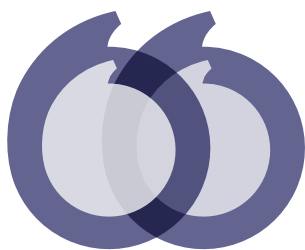


We produced the report using insight from our joint working team with LGSCO, which investigates complaints that come under both of our remits.

Informing patient safety debates

By publishing our casework decisions and raising the profile of our investigations into NHS services, we contribute to patient safety debates.

[The Ombudsman wrote to NHS wheelchair services provider AJM Healthcare](#) to share her concerns following a sharp increase in complaints about the company. Since 2023, we have seen a rise in complaints related to people not getting new wheelchairs or the correct parts, delays to getting equipment and poor communication.



“My hope in bringing these issues to your attention is that you will take the time to investigate the cause of this increase and make any necessary changes to address your customers’ concerns and improve the service you provide.”

Rebecca Hilsenrath KC (Hon), as Ombudsman in 2024 to 2025

When we find repeated issues, we monitor them to make sure NHS services are learning and improving.

A year after publishing a [report about issues in maternity services](#), we warned about a concerning increase in the number of complaints we received about maternity care. Issues we investigated included delays to treating infections and carrying out an MRI scan, failing to manage an epidural during a caesarean and lack of consent for a procedure.

We urged the Government and NHS leaders to learn from mistakes and take action to protect more families from harm.



“We know that there are brilliant practitioners out there. But when maternity services fail, families are left with trauma and tragedy. The NHS needs to take steps to share good practice and change what isn’t working.”

Rebecca Hilsenrath KC (Hon), as Ombudsman in 2024 to 2025

Since publishing our '[Unlocking solutions in imaging](#)' report in 2021, we have upheld or partly upheld 45 cases where we found similar failings. The most common issues included doctors not identifying abnormalities, reporting on scans being delayed or scans not being carried out, and results not being followed up properly. These repeated mistakes are leading to delays in cancer diagnoses, unnecessary operations and patients dying avoidably, and highlight that greater learning needs to happen when things go wrong.



“I came to the Ombudsman because something had gone wrong with my brother’s care and I wanted to know that at least a learning process could come out of it. I wanted Kings College to acknowledge their mistakes so that I can stop picking at the scab of trying to understand what happened to him and remember my brother as he was when he was alive.”

Complainant

In an important year for shaping the future direction of the NHS, we played a full part in the national health and care conversation. We participated in several roundtables for national health bodies which fed into the publication of Lord Darzi’s independent investigation of the NHS. We submitted data that featured in the final Darzi report, showing the significant increase in health complaints that have come to the Ombudsman over the past decade.

In our submission to the Government’s NHS ten-year plan consultation, we highlighted the importance of the health service becoming an organisation that listens and learns from feedback. We argued that complaints are currently undervalued as a source of accountability and insight. We said improved complaint handling is one way of building a leadership culture that is open and alert to the possibility of failings.

We welcomed the Government’s announcement of an independent review of patient safety organisations, undertaken by Dr Penny Dash. As we argued in our 2023 '[Broken trust](#)' report about avoidable deaths, a complex and overcrowded set of oversight bodies creates risks for patient safety. We were pleased to engage closely with Dr Dash’s team in their work and the published review recognises the importance of complaints and our NHS Complaint Standards.



Our casework: protecting people and improving services

This year, we made 1,274 recommendations to improve services, prevent repeated failings and put things right for service users. These case summaries show the range of organisations and complaints we investigate, the significant impact of public service failings on people's lives, and how we make a real difference to people who have faced injustice.



Case summary: man experienced psychosis after Trust failed to tell him about steroids side effects

Andrew Holland was prescribed steroids by Manchester Royal Eye Hospital after he had a severe infection in his eye. He soon developed side effects of hallucinations that left him confused and scared for a month.

After several hospital visits because of his symptoms, he was diagnosed with steroid-induced psychosis, with symptoms also including insomnia and behaviour changes.

Our investigation found no failings in prescribing Andrew steroids for the eye condition, but we found a missed opportunity to inform him about potential extreme side effects. This meant he could not make a fully informed decision about whether to take them or not.

We recommended that the Trust should apologise and pay Andrew £700 for the distress and worry he experienced. We also asked the Trust to produce an action plan to show how it will learn and improve.

“I was seeing all sorts. It was crazy. There was a bear at the end of the garden one day and a burglar coming over the garage roof. I just took what they told me to take. I wouldn't like to go through that again and I wouldn't wish it on anyone either.”

Andrew Holland

Case summary: DWP failed to communicate pension changes to man living abroad

Adrian Furnival, and his wife Sheila, moved from the UK to Brittany in 1994. In 2018, Adrian found out from an annual statement from DWP that from 2020 he would no longer get Adult Dependency Increase (ADI) payments. ADI was a supplement given to households when the main earner reached State Pension age but their partner had not. This change meant Adrian would be over £250 a month worse off.

People who lived in the UK had been told about the change to ADI payments eight years earlier in 2010.

Our investigation found that DWP failed to properly communicate the changes to Adrian and should have told him about them in April 2010. DWP also failed to respond to Adrian's initial queries and complaints in a timely way.

We recommended that DWP should apologise and pay Adrian £675 for the injustice he experienced. We also said DWP should provide a similar remedy to anyone who approaches it in a similar situation.

“This could have been handled much better and I knew that it could well affect other people in the same situation. When I first queried it with DWP, they took nine months to reply and it felt like we just went round and round.”

Adrian Furnival





Case summary: teenage girl waited two years for mental health treatment

A girl from Gateshead was referred to mental health services by her GP after she started experiencing ‘intense emotional meltdowns’, which sometimes involved self-harm. She waited two years for treatment from Cumbria, Northumberland, Tyne and Wear NHS Foundation Trust’s Children and Young People’s services.

National guidelines say that no one should wait longer than 18 weeks for mental health treatment. Our investigation found that the Trust failed to provide suitable care quickly enough and offered no support while she was waiting for treatment. There were also failings in how the Trust handled her mother’s complaint, which increased the family’s distress.

We recommended that the Trust should apologise to the family and create an action plan to improve services so that future patients do not have a similar experience.

“It was incredibly stressful for us as parents to see her going through this and feel like no one was helping us. We just went round in circles. The stress led to me having panic attacks and being prescribed anti-depressants.”

The girl’s mother

Case summary: Care Quality Commission (CQC) failed to properly investigate boy's death

A five-year-old boy, who had neuro-disabilities, died during a six-week stay at a specialist centre for children with brain injuries. He had been doing well and had no significant underlying physical or medical concerns but was found dead in his cot one morning. Based on the information it got from the Trust involved, the CQC initially thought the boy's death was natural.

But an inquest concluded that he died 'following entrapment by a loose cot bumper [a padded panel around the inside of the cot] causing death by way of airway obstruction'. The boy's foster mother complained to the CQC. She was unhappy with its response so she brought her complaint to us.

Our investigation found that the CQC should have considered taking enforcement action against the Trust when new information emerged before the inquest ended. At that point, the events were still within the statutory timeframe. By not looking at the new information, the CQC missed the opportunity to assess the issues raised and caused more stress and anxiety to the boy's foster family.

We recommended that the CQC should apologise to the boy's foster mother and create an action plan to improve its service and stop the same mistake happening again.

"Trying to get answers and accountability for our boy has taken so much time and energy, it's been a trauma in itself. Your trust in the organisations that you rely on to do the right thing is questioned and it leaves you feeling very vulnerable."

The boy's foster mother

Case summary: woman moved to permanent nursing home after hospital failed to treat pressure sore

Joyce Musson, 93, developed a pressure sore at the top of her buttock. District nurses from Royal Devon University Healthcare NHS Foundation Trust visited her weekly to check and dress the sore, but the visits suddenly stopped.

Joyce's daughter Sarah contacted the Trust a month later after the sore got worse. A nurse came to clean it but it continued to get worse so Joyce had to go to hospital. She was discharged to a care home after three months. She now needs 24-hour care and is mostly bedbound. She previously lived with Sarah and had some mobility.

Our investigation found that the Trust missed opportunities to treat the sore, which contributed to it getting worse. The Trust had apologised and made improvements, but it had not accepted how its failings had affected Joyce and Sarah.

We recommended that the Trust accept the failings we found, apologise for the concern, distress and pain caused and make a £550 payment to recognise the impact this had.

“Mum was a nurse. She’s been very badly let down by the NHS. You trust professionals to look after you when you need help.”

Sarah Musson





Performance analysis

This section looks at our performance in more detail. It sets out the main risks we managed and our financial and environmental performance for the financial year 2024 to 2025. It also explains how we have integrated equality, diversity and inclusion into our workstreams.

Where comparative data for previous years is not available, we have explained why.

Demand on our service is measured by the number of complaints that we accept for consideration.

Complaints worked on during the year

Complaints worked on during the year	2020-21	2021-22	2022-23	2023-24	2024-25
Accepted for consideration*	24,842	36,248	35,103	36,886	38,045
Carried forward to the next year**	5,251	4,885	4,303	4,257	4,854

*This includes complaints that were previously not ready for us and have been brought back for consideration.

**This includes complaints already being worked on and complaints waiting to be considered at 31 March.

We accepted 38,045 complaints for consideration. At the end of the year, there were 4,854 complaints either in progress or waiting to be allocated to a caseworker. The number of complaints carried forward is an increase of 14% on last year's levels, which reflects the increasing number of cases that need an investigation.

Complaints requiring an investigation

Year	2020-21	2021-22	2022-23	2023-24	2024-25
Number of complaints requiring an investigation	6,111	7,036	7,743	8,675	9,692

The number of cases needing an investigation has increased year on year. Cases that require an investigation involve the most resource to resolve. Last year we took on more primary investigations than ever before, accepting 12% more than in 2023 to 2024. Some of those will go on to become detailed investigations.

Decisions made

We made 37,454 decisions on complaints.

Stages in the complaints process

Decisions made at each stage in the complaints process	2020-21	2021-22	2022-23	2023-24	2024-25
Decided following initial checks	18,689	29,213	27,492	28,075	28,311
Resolved by mediation	14	29	74	72	58
Decided following primary investigation	3,864	6,760	7,484	8,140	8,363
Decided following detailed investigation	557	612	612	695	722
Total complaint decisions	23,124	36,614	35,662	36,982	37,454

Our investigations are the work that is most resource-intensive for us. We have increased the total number of investigations by 23% since 2021 to 2022 and by 3% in this past year. Overall, across all complaint stages, we have increased the total number of decisions made this year by 1%.

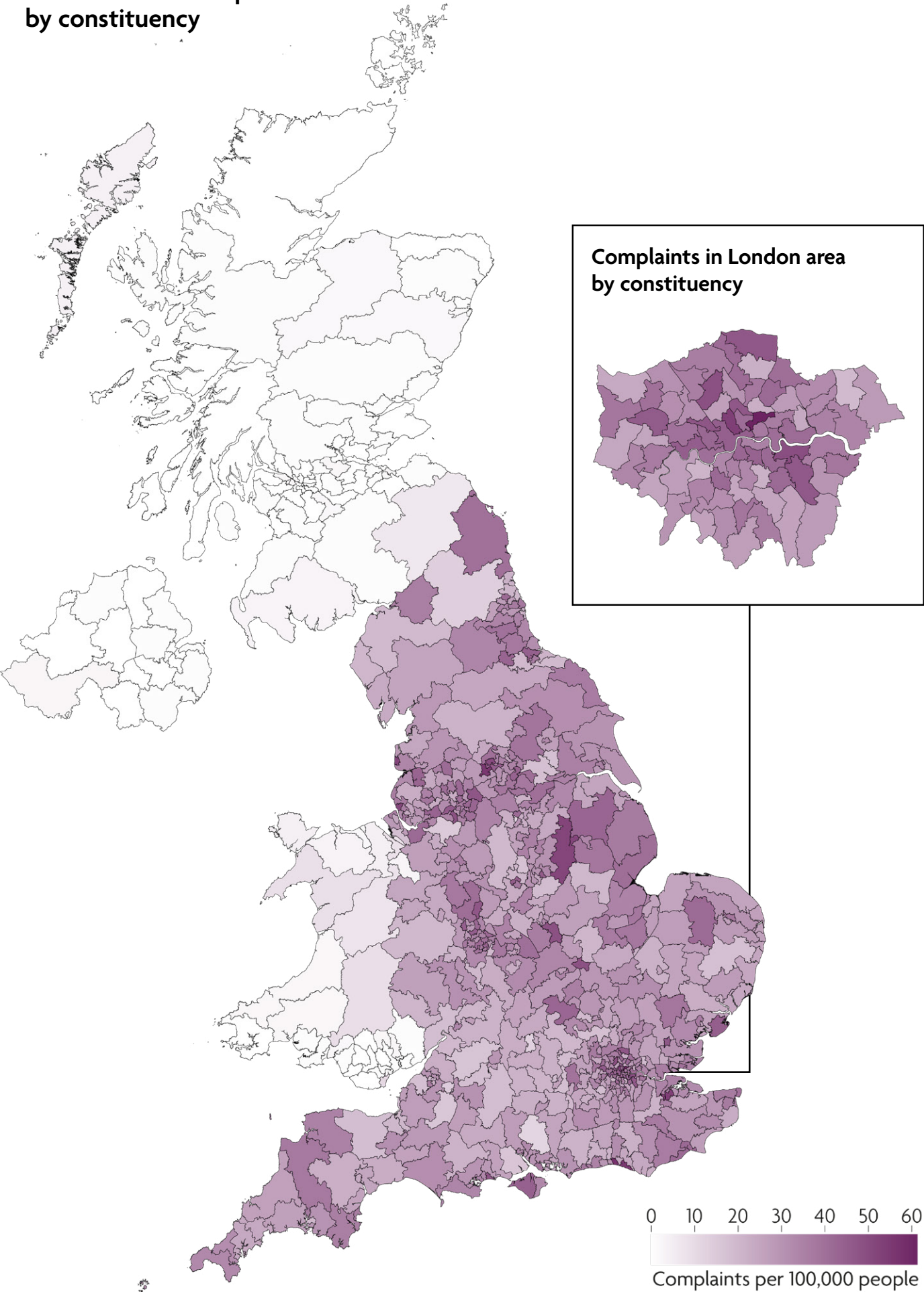
Complaints by geographical area

The tables below show the constituencies with the highest proportion of complaints received per 100,000 people in 2024 to 2025.

Health service complaints

Region	Constituency	Health complaints received (per 100,000 people)
London	Hackney South and Shoreditch	58.8
South East	Hove and Portslade	52.2
South East	Brighton Kemptown and Peacehaven	51.4
Yorkshire and the Humber	Halifax	50.2
North West	Blackpool South	49.3
South East	Chatham and Aylesford	49.1
London	Holborn and St Pancras	48.2
Yorkshire and the Humber	Bradford West	47
South West	Bournemouth East	45.8
North West	Wythenshawe and Sale East	45.7

Health service complaints
by constituency

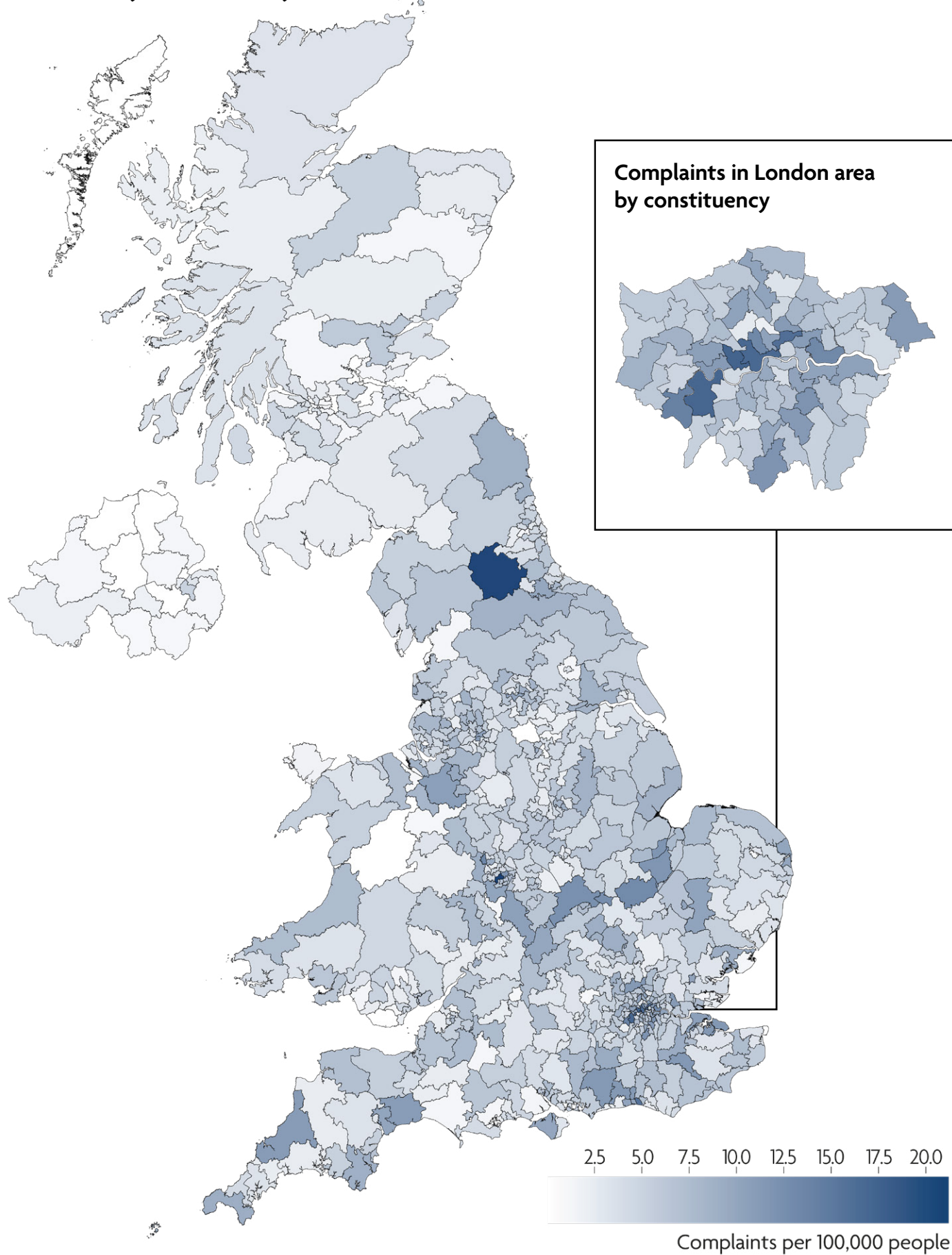


Complaints about UK government departments, agencies and public bodies

Region	Constituency	Complaints received about UK government departments, agencies and public bodies (per 100,000 people)
North East	Bishop Auckland	20.6
West Midlands	Birmingham Edgbaston	20.3
South East	Hove and Portslade	17.7
London	Richmond Park	17
London	Hackney South and Shoreditch	16
London	Cities of London and Westminster	15.8
London	Kensington and Bayswater	15.8
London	Twickenham	14
West Midlands	Wolverhampton West	13.3
London	Holborn and St Pancras	13.2

Source for digital boundaries and reference maps: Office for National Statistics licensed under the Open Government Licence v.3.0. Parliamentary constituency boundaries used follow the results of the 2023 boundary review. Population data for the United Kingdom uses the latest available census data.

Complaints about UK government departments, agencies and public bodies by constituency



Mediation

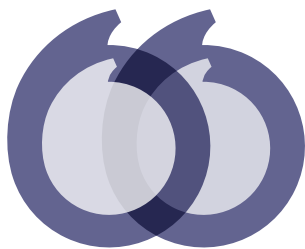
We remain committed to resolving complaints through mediation where this approach is suitable. We were able to approach parties about the possibility of resolving complaints in this way in 401 cases. This is an increase of 23% on the previous year.

As mediation is a voluntary process, we were unable to gain agreement to proceed to the joint meeting stage in all cases. We facilitated 59 joint mediation meetings, which is down 21% on 2023 to 2024. We mediated successfully on 58 cases in 2024 to 2025, which is down 19% from the year before. We had 58 cases still ongoing at the end of the business year, which is a small increase of 6%.



“I found the mediation process to be very positive and felt heard and valued. It’s restored my faith in the NHS.”

Complainant who used our mediation service, February 2025



“I am writing to express my sincere gratitude for the exceptional mediation skills [you] demonstrated during our recent meeting. [Your] ability to navigate complex discussions with clarity and empathy significantly contributed to the positive outcome that was achieved to everyone’s satisfaction.”

Feedback from a Trust, September 2024

Types of decisions

We issue a large range of decisions grouped into ten categories.

Decisions made: types of decision		2020-21	2021-22	2022-23	2022-24	2024-25
Not able to consider further	Not ready for us*	17,103	26,043	24,984	25,156	24,625
	Out of jurisdiction or remit	1,197	1,879	2,138	3,254	4,154
	Out of time	522	834	1,002	890	863
	Lower severity injustice	N/A	1,319	1,029	1,131	1,394
Examined for maladministration and/or injustice	No failings or injustice identified	1,536	1,734	1,886	2,013	1,857
	Failings or injustice identified, but already addressed	462	498	533	550	492
	Failings or injustice identified, with recommendations made	338	394	419	494	545
Resolved	Resolved with the agreement of the complainant	283	453	544	436	464
Withdrawn or discontinued	Withdrawn or discontinued	243	337	380	407	488
Other	Other reason to conclude the complaint, for example, the existence of an alternative legal remedy	1,440	3,123	2,747	2,651	2,572
Total complaint decisions		23,124	36,614	35,662	36,982	37,454

*These are complaints where the person has come to us too soon and needs to go back to the organisation they complained about or their MP.

The proportion of different types of decisions we made is similar to the results from 2023 to 2024 and is in line with our commitment to make the right decision at the right time. A key difference from 2023 to 2024 was an increase in the number of cases we cannot look at because they are out of our jurisdiction or remit. This was an increase of 900 cases (28%) from 2023 to 2024. We also continue to see increases in the number of cases where we are making recommendations, completing 545 of these. This is an increase of 10% on the numbers from 2023 to 2024.

We were able to resolve 464 cases with the agreement of the complainant. We have continued to target our resources in the places where it can make the most impact, following other ombudsman schemes in the international community.

The time it takes to reach a decision

Time taken to reach a decision		2020-21	2021-22	2022-23	2023-24	2024-25	Target
Decided following initial checks	Within 7 days	99%	99%	99%	99%	99%	95%
Decided following further consideration	Within 13 weeks	25%	32% (31%)	40%	43%	43%	50%
	Within 26 weeks	52% (49%)	49% (48%)	51%	66%	69%	75%
	Within 52 weeks	89% (85%)	81% (81%)	77%	83%	89%	95%

Comparative data in this section excludes the three months in 2020 to 2021 when we (and the NHS) suspended complaint handling so the NHS could focus on dealing with the COVID-19 pandemic. The percentages in brackets show what the performance results would be if we did not remove from the data the three-month period where we paused our casework.

We are striving to be an accessible, user-focused service. While we have made some improvements, we know there is still more to be done. Consistent with previous years, we reached 99% of decisions made following initial checks within seven days. This was against a target of 95%. The volume of decisions we reached following further consideration within 13 weeks has remained consistent with last year. The volume reached following further consideration within 26 and 52 weeks has improved. We continue to set ambitious targets as we delivered year-on-year improvements towards meeting them since the pandemic.

Our priority has been to close the oldest cases. This has reduced the proportion of cases closed within the timeframes being measured. We had 274 aged cases (a case more than 12 months old) in 2019 to 2020 and 943 in 2021 to 2022. This reflects the impact of the pandemic. We finished 2024 to 2025 with 542, which is around half of what we had before. We are prioritising reducing the number of aged cases we have in order to provide timely decisions to those who bring complaints to us. Until we have further reduced this number, these aged cases will continue to be a factor in the overall time it takes us to reach a decision on cases. As the number of aged cases reduces, they will have less impact on these scores. This supports our confidence in being able to meet the ambitious targets we are setting.

Recommendations and compliance

When we find that an organisation has made a mistake, we make recommendations for it to put things right and we provide a timeframe for this. We follow up with the organisation to track progress.

If an organisation does not act on our recommendations, we can present a report to Parliament. We can also work with the relevant government committee to hold to account a Secretary of State or head of an NHS organisation.

Recommendations made and compliance with those recommendations	2020-21	2021-22	2022-23	2023-24	2024-25
Apologies	267	361	361	383	436
Service improvements	226	294	298	306	353
Other actions to put things right	82	85	98	134	149
Financial compensation recommendations	170	249	256	297	336
Total recommendations made	745	989	1,013	1,120	1,274
Financial compensation total	£492,823	£265,656	£401,847	£341,937	£426,212
Recommendations closed complied with	543	863	967	919	1,156
Recommendations closed not complied with	2	2	2	7	3

We have seen a 14% increase in the total number of recommendations that we are making. This means more people than ever before are receiving apologies and acknowledgements following our work and complaints are leading to service improvements.

The financial payment recommendations totalled £426,212. Financial recommendations will fluctuate each year.

We have seen a decrease in the small number of recommendations where compliance is not achieved. We continue to work with organisations we investigate to secure agreement to our recommendations ahead of issuing our final decision. This gives us a high level of confidence that they will follow our recommendations, which is reflected in the figures. Non-compliance is extremely rare but is an issue we treat seriously.

Feedback on our service

It is critical to us to provide a service that is user-focused. We aim to gather feedback through a range of approaches, including our Public Engagement Advisory Group and other forms of stakeholder engagement.

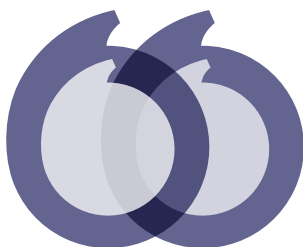
In addition, an independent company helps us to collect feedback from our service users throughout the year. We know that this particular approach is not giving us the data we need to learn about user experience. In 2024 to 2025, we had a total of 6,301 responses to our surveys for complainants and organisations we investigate. Satisfaction among complainants varied considerably depending on the outcome of their complaint, with consistently higher ratings across questions for those who received a positive outcome. Our data is not as robust as we would like in this area across every stage of our processes. It is most robust for detailed investigations, where positive outcomes are easier to define. Of these detailed investigations, 87% of complainants are satisfied when they receive a positive outcome versus 19% when they do not.

We are looking into ways of improving the data we collect in relation to other stages in our complaint-handling and using stakeholder groups to form a better picture of the service we are providing. This will help us work to provide a better service.

A quarterly breakdown for this year and previous years is available on our website.

We receive a small percentage of requests to review our service and decisions. Although we received more requests to review our service in 2024 to 2025, the percentage that we upheld decreased. We received fewer requests to review our decision in 2024 to 2025 and upheld the same proportion as last year.

Service and decision reviews	2020-21	2021-22	2022-23	2023-24	2024-25
Service review requests	71	61	43	74	104
Service review requests upheld	40	25	24	42	47
Decision review requests	478	455	255	339	294
Decision review requests upheld	97	37	48	35	26
Positive feedback received	100	86	136	136	143



“I cannot express my gratitude to you, your organisation and to all the specialists who have contributed to the report findings. Whatever the final outcome into the circumstances of B’s passing I take comfort in the knowledge that a thorough investigation has taken place.”

Feedback from a complainant, March 2025



“Nothing will take away the trauma caused by the hospital but the investigation by the ombudsman goes a very long way to alleviate this. I would also like to thank you for your understanding during the phone calls. Speaking to you and being heard and understood was hugely validating and that in itself really made a real difference for us.”

Feedback from a complainant, February 2025



“Thank you so very much for all your hard work, excellent communication and empathy shown throughout this incredibly difficult process. Although the report makes grim reading and the outcome is one I will struggle with, I am really glad I took my complaint all the way to you.”

Feedback from a complainant, June 2024

We received 640 Freedom of Information (FOI) requests and 323 Subject Access Requests (SAR), with 98% and 95% responded to in the statutory time limit respectively. These percentages are similar to last year's performance.

We also handled 131 other General Data Protection Regulation (GDPR) requests. The percentage we responded to within statutory limits has improved to 97% this year.

Information rights requests	2020-21	2021-22	2022-23	2023-24	2024-25
FOI requests received in year	345	498	699	871	640
SAR requests received in year	201	288	339	400	323
Other GDPR requests received in year	-	-	153	160	131
FOI requests responded to in statutory limitations	68%	51%	94%	98%	98%
SAR requests responded to in statutory limitations	61%	45%	91%	96%	95%
Other GDPR requests responded to in statutory limits	-	-	94%	95%	97%

People who use our service

This data is based on people who supply the information voluntarily as part of our complainant survey.

People who use the Ombudsman service	2020-21	2021-22	2022-23	2023-24	2024-25
Male	48%	46%	43%	44%	44%
Female	52%	54%	57%	55%	55%
18-34	14%	18%	15%	13%	13%
35-54	42%	37%	40%	42%	41%
55-74	36%	39%	39%	36%	37%
75+	8%	6%	6%	9%	9%
Disabled people	45%	39%	44%	52%	52%
Non-disabled people	55%	61%	56%	48%	48%
Asian, Black, Mixed ethnicity and Other ethnic group	19%	18%	16%	17%	18%
White	81%	82%	84%	83%	82%

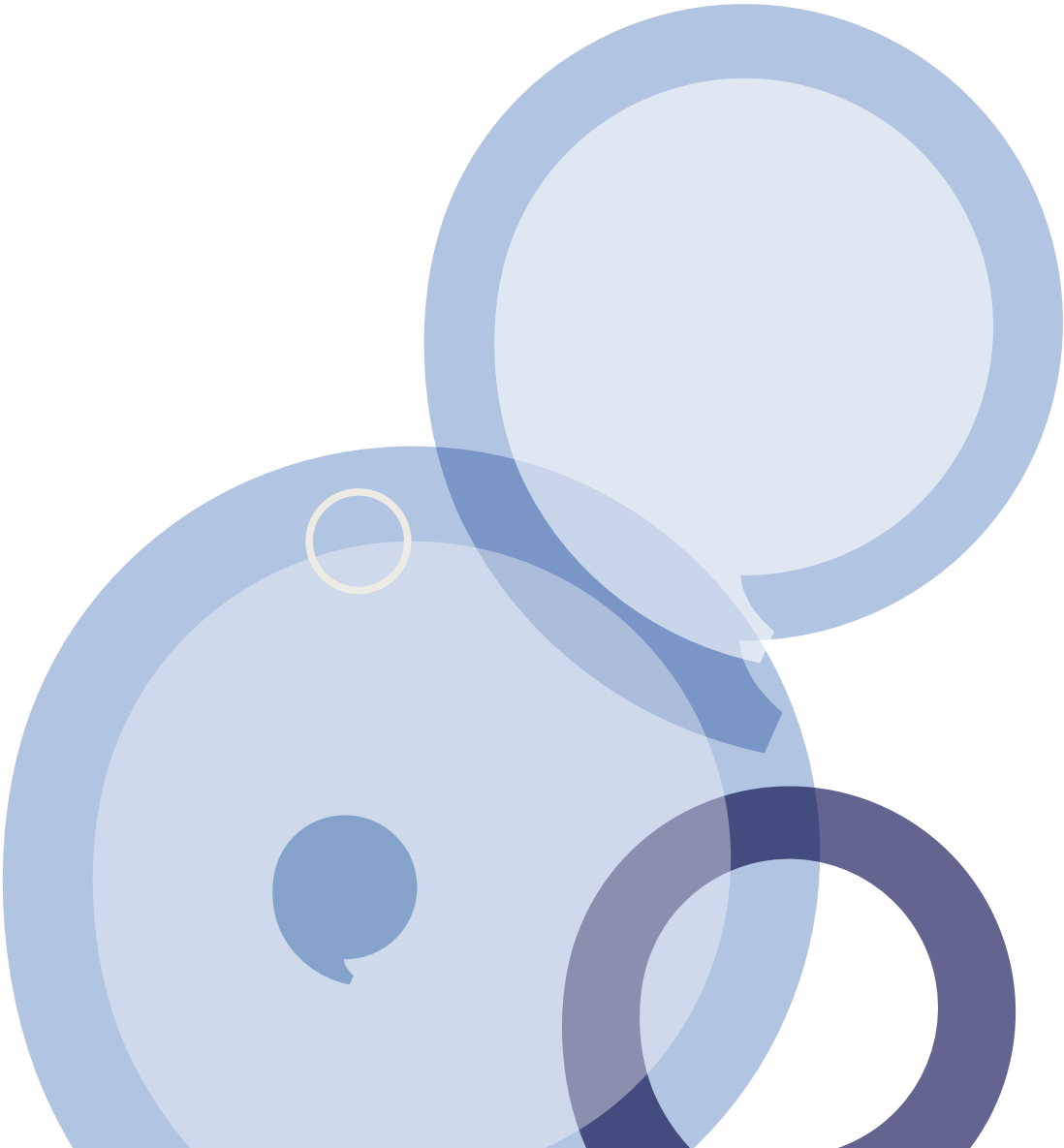
Risks we managed

The following table summarises the risks that we managed, the strategic objectives that they have influenced and the main actions that we took to mitigate them.

Strategic risk	What we did to mitigate the risk
<p>Business plan / change</p> <p>Our ability to deliver outcomes and benefits through change activity is affected by challenges to resourcing, capacity and recruitment.</p> <p>This risk remained stable throughout 2024 to 2025.</p> <p>Linked to: strategic objective 1, 2, and 3.</p>	<ul style="list-style-type: none"> Established new change governance arrangements with an Executive Change Board and Senior Leader Change Forum to support the delivery of our strategy and business plan. Implemented a combined Digital, Data and Transformation function and recruited a Chief Digital and Transformation Officer. Developed our Digital Business Case, setting out proposals for the future digitalisation of our service.
<p>Casework quality</p> <p>Ambitious plans to increase the publication of our casework cause a reduction in quality standards.</p> <p>The risk was closed in September 2024.</p> <p>Linked to: strategic objective 1 and 2.</p>	<ul style="list-style-type: none"> The successful delivery of intended benefits through our Quality Programme was evidenced by consistent performance above defined casework quality targets. We closed this risk but continue to report on casework quality through our Balanced Scorecard.
<p>Demand</p> <p>Future demand levels are greater than forecast, we receive a higher proportion of complex casework and capacity is impacted by change activity.</p> <p>Although stable throughout 2024 into 2025, this risk carried a high rating.</p> <p>Linked to: strategic objective 2.</p>	<ul style="list-style-type: none"> Developed and expanded an Early Consideration approach to cases, allowing us to provide more efficient and timely casework decisions. Implemented management action plans to achieve a focused reduction of our casework queue and deliver strong productivity during a time of challenging demand levels. Continued to monitor and refine our forecasting models.

Strategic risk	What we did to mitigate the risk
<p>Financial management</p> <p>We do not receive the funding required to meet our strategic objectives and we must reprioritise resources to meet demand and budgeting requirements.</p> <p>The outlook of the risk has improved over the course of the year but has recently increased in rating slightly to reflect future uncertainty.</p> <p>Linked to: strategic objective 1, 2, and 3.</p>	<ul style="list-style-type: none"> • Maintained regular engagement with HM Treasury to outline our funding needs. • During the business planning and budget process, prioritised resources to deliver strategy objectives. • Undertook a detailed review to identify savings in our cost base and expenditure to support delivery of our priorities.
<p>Motivation and morale</p> <p>Pay and reward negotiations, increasing cost-of-living challenges, the closure of one of our offices for refurbishment and a period of structural and leadership change all impact on staff motivation and morale.</p> <p>This risk remained stable throughout 2024 to 2025.</p> <p>Linked to: strategic objective 2.</p>	<ul style="list-style-type: none"> • Brought staff together for an in-person all colleague event, recognising and celebrating our successes over the previous 12 months. • Maintained regular engagement with staff from both our Chief Executive Officer and Ombudsman, as well as regular monthly sessions with executive and senior leadership teams. • Completed our annual staff survey and hosted all staff briefings to engage on the findings, with improvement actions to be developed.
<p>Ombudsman appointment</p> <p>Until a permanent appointment was made, there was a risk that we were without an Ombudsman in place, impacting our ability to deliver our service.</p> <p>This risk was newly created in 2024 and remained highly rated. The risk was later redefined to describe the impact of operating without an Ombudsman in place while we waited for the appointment of the new Ombudsman to be finalised.</p> <p>Linked to: strategic objective 1, 2, and 3.</p>	<ul style="list-style-type: none"> • Liaised with the Cabinet Office to stress the need for an expeditious recruitment process. • Developed communication plans to make sure all colleagues were kept informed of developments. • Issued operational guidance to inform staff of how we intend to handle casework in the event of being without an Ombudsman for any period.

Strategic risk	What we did to mitigate the risk
<p>Cyber and information security</p> <p>The threat of cyber-attack on UK institutions is great and the targeting of PHSO’s data systems and communication networks would result in severe disruption to our service.</p> <p>This risk was newly created in 2024 and remained highly rated.</p> <p>Linked to: strategic objective 1 and 2.</p>	<ul style="list-style-type: none">• Deployed a Security Operations Centre to monitor our network and escalate security events.• Initiated a project to develop tools to better identify and manage cyber risks in our supply chain.• Recruited an information security manager to allow us to better safeguard our networks.



Financial review

Expenditure is reported in the Statement of Outturn against Parliamentary Supply ([page 104](#)) and the Statement of Comprehensive Net Expenditure ([page 118](#)). We do not charge for services and the only income we receive is occasional cost recoveries. All our expenditure is funded by Parliament.

Our budget falls under four headings in the Treasury's spending control framework. The majority is Resource Departmental Expenditure Limit (RDEL). The RDEL budget funds salaries and operating costs.

We also have a Resource Annually Managed Expenditure (RAME) budget, a Capital Annually Managed Expenditure (CAME) budget and a Capital Departmental Expenditure Limit (CDEL) budget. The CAME and RAME budgets cover the creation of provisions, and the CDEL budget funds the purchase of fixed assets.

The budgets and actual spend for each of these headings in 2024 to 2025 is summarised in the table below and shown in more detail in the Summary of Resource and Capital Outturn in the Accountability Report on [page 105](#). The actual spend over the past five years, and the budgets agreed in Spending Review 2024 for 2025 to 2026, are set out in the table on [page 51](#).

The main factor in the £1.08m (2.4%) underspend of the RDEL budget was depreciation being lower than budgeted due to the timing of asset capitalisations, and asset disposals. Renegotiation of a lease accounts for the majority of the £1.36m (62%) underspend against the CDEL budget. The RAME and CAME budgets were set to cover provisions for legal claims and dilapidations respectively, not all of which have been utilised. Legal claims are inherently difficult to forecast and value, so we take a cautious approach in budgeting.

Summary of expenditure in the financial year 2024 to 2025

	Budget	Actual	Underspend / (overspend)	
	£m	£m	£m	%
Departmental expenditure limit				
Resource	43.30	42.22	1.08	2.4%
Capital	2.20	0.84	1.36	62%
Annually managed expenditure				
Resource	0.60	(0.71)	1.31	218%
Capital	0.38	0.01	0.37	98%
Total resource	43.90	41.51	2.39	5.3%
Total capital	2.58	0.85	1.73	67.0%
Total	46.48	42.36	4.12	9%

Actual spend over past five years and budgeted spend for next year

Departmental expenditure limit	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
	£m	£m	£m	£m	£m	£m
Total resource	29.5	32.5	40.5	41.8	41.5	48.4
Total capital	1.6	1.8	1.9	2.0	1.6	10.3
Total	31.1	34.3	42.4	43.8	43.1	58.7

Spending in the financial year 2024 to 2025

The Statement of Comprehensive Net Expenditure on [page 118](#) and the related notes to the accounts show the detail of our spending in 2024 to 2025.

Staff costs at £33.2m are the biggest expense at 80% of the resource budget. The other main areas of spend were information and communications technology costs of £2.1m (5%) and accommodation costs of £1.2m (3%). Depreciation expense was £2.7m (6%) of the RDEL total.

We have experienced a sustained increase in demand over the last few years but strong financial management and a focus on value for money has enabled us to maintain delivery of our service.

Statement of financial position

Taxpayers' Equity reduced by £0.4m from £1.5m at 31 March 2024 to £1.1m at 31 March 2025.

The main movements were a reduction in non-current assets of £1.8m due to amortisation for the financial year 2024 to 2025, an increase in current liabilities of £0.8m with increased accruals and accounts payable balances, and a reduction of £1.8m in non-current liabilities due to lease payments made during the year.

Financial outlook

For the Government's Spending Review 2025, we submitted proposals for investments to support the Government's priorities of the NHS reform agenda and the commitment to put patients at the heart of NHS service design.

We were pleased that these proposals were agreed by the Treasury. The resource budget for 2025 to 2026 is £48.4m, which is an increase of 16% on actual spending in 2024 to 2025, as shown in the table above. This additional investment will enable us to employ digitisation to drive efficiencies to manage increasing demand, improve our digital architecture to support value for money improvements in public services, and strengthen our capacity to deliver systemic investigations to improve effectiveness in driving public service improvement.

Our submission for the second phase of the Spending Review 2025 was made to HM Treasury early in 2025, covering the financial years 2026-27 to 2028-29 for resource funding and 2026-27 to 2029-30 for capital funding. Our submission was broadly in line with the amounts agreed for 2025 to 2026 and HM Treasury has confirmed this funding.

People and organisation

We continue to focus on our three People and Culture aims for 2022 to 2025:

- a great place to work with an engaged, diverse and inclusive culture, where everyone lives our values and works collaboratively to achieve common goals
- commitment to continuous improvement and learning, where colleagues contribute their ideas and feel their voice is heard as we strive to be an exemplary organisation
- a high-performing organisation with a highly skilled and empowered workforce focused on making a positive difference to public services.

We deliver a range of initiatives to promote equality, diversity, inclusion and wellbeing.

Enabling a positive and supportive culture

Our annual employee engagement survey saw a response rate of 86%, compared with 83% in 2023. Employee engagement is the extent to which employees feel positive and valued in their role and committed to the organisation. The overall employee engagement score was 62%. This has reduced from 68% in 2023, reflecting change in the organisation and the uncertainty of interim senior leadership arrangements in place. The full [employee engagement survey results](#) are available on our website. Since the survey, the senior leadership team are working together to develop improvement plans across four identified key areas. These are our vision and direction, leadership, managing change, and learning and development, including career development. All teams across PHSO are developing their own local action plans to support employee engagement, with regular 'you said, we listened' progress updates communicated through our staff intranet.

Developing leaders and leadership skills

Work has continued on our manager development programme as we are into the second year of our 'Manager 2025' programme which is open to all line managers. It was designed to equip managers with the skills and knowledge associated with a high-performing organisation. This programme takes a blended approach including 360 feedback, self-paced online learning, and some face-to-face elements. Recent face-to-face learning events focused on managing through change, enabling managers to come together, share experiences and build good practice. This year we inducted a further 18 new managers onto the programme.

The development of our senior leadership team cohort is supported through regular development sessions to work through organisational challenges and build one cohesive leadership team. The development aims to support a culture of trust and empowerment through leadership behaviours.

Developing workforce skills and capability

Our learning and development curriculum has continued to grow and offers a range of learning opportunities to support personal and professional development. We delivered 2,561 days of training, which is an average of 4.59 training days per colleague. This compares to an average of 3.82 training days per colleague last year.

Our 2024 employee engagement survey score for learning and development has declined from 53% in 2023 to 44% in 2024. As part of our employee engagement improvement planning, we are reviewing our learning and development offering to make sure it is more focused on meeting the future needs of the organisation and better supports career development.

Colleagues can access a range of coaching, mentoring and job shadowing opportunities to support their role and career development. In July 2024, we introduced LinkedIn Learning across the organisation, giving all colleagues access to over 24,000 self-paced courses to develop skills and support career development.

We have designed new training resources to support caseworkers. We created and launched our 'Recommendations and Compliance' coaching programme in February and successfully coached 14 caseworkers and senior caseworkers in the first month. We also supported changes in operations by introducing resilience training.

Colleagues continue to be able to apply for potential funding for external professional development opportunities. This year's external development opportunities included Managing Benefits qualifications to support our transformation programme, and two senior casework colleagues were trained in investigative interviewing. We also piloted new wellbeing training for some of our senior caseworkers.

We continue to offer a sector-leading internal accreditation programme to senior caseworkers. This year, a further six senior caseworkers started their accreditation pathway and five more gained accreditation. 17 colleagues completed our new intake caseworker certification programme. We also launched a pilot of caseworker certification with eight caseworkers joining in February.

Effective resourcing

We have recruited 51 new employees to our organisation, including three new Executive Team members. Of the 51 new employees, 44 were directly employed by us and seven were through an agency. In total, we advertised 52 jobs, including the non-executive Board member role, to which we successfully recruited. Over the summer, we hosted two separate work experience placements, which will become an annual placement working with local sixth forms and colleges.

We reviewed our recruitment processes and improved the application process by introducing shortlisting questions and removing supporting statements. We will launch further developments in 2025 to 2026, including interview scheduling through the recruitment portal and introducing the onboarding portal. These improvements will enhance the candidate journey, improve accessibility and streamline our recruitment processes.

Equality, diversity and inclusion (EDI)

Over the past year, we have continued to embed the outcomes of our 2020 to 2024 EDI strategy, maintaining our commitments to be an inclusive place to work for our colleagues and to be accessible for people who use our service.

We have continued to act on feedback from colleagues and have expanded the guidance and resources available to colleagues across a range of topics, including menopause, mental health and inclusive language.

As part of our Active Inclusion training programme, we delivered a series of webinars and workshops to colleagues, focused on disability and neurodiversity. This learning supported colleagues to develop their awareness and understanding of the experiences and barriers of disabled and neurodivergent people. It also better equipped colleagues with tools to support accessibility and encourage allyship.

Our six employee network groups continue to provide a space for colleagues to connect about shared experiences and interests, while serving as a valuable channel for feedback to the organisation. The groups supported us to celebrate moments that matter, from Manchester Pride and International Women's Day, to East and South East Asian Heritage Month.

Monitoring and reporting

The Inclusion and Wellbeing Committee monitored the work we have progressed across EDI. As a committee of the Board, it was chaired by a non-executive Board member and had oversight of the approach and ongoing activities. For 2025 to 2026, we have made changes to our governance processes for EDI and this work will be monitored by the Board.

We reported EDI data to the Inclusion and Wellbeing Committee on a biannual basis.

We have also continued to review staff survey results by diversity demographics.

Gender pay gap

As at 31 March 2024 we had a mean gender pay gap of 6.4% calculated as the percentage difference between the average hourly salary for men (£25.11) and the average hourly salary for women (£23.50). This includes data relating to a small number of clinicians whose pay we do not set. Some of those clinicians we contract as clinical advisers work as NHS consultants.

Based only on the employees whose salaries we set, the gender pay gap is 1.0%. The full gender pay gap data up to 31 March 2024 is in our [pay gap report 2024](#).



Sustainability report

Although we are not required to do so, we are voluntarily making disclosures in line with the Task Force on Climate-related Financial Disclosures (TCFD) recommendations where relevant. We are committed to reducing our impact on the environment and are continually looking for more efficient ways of working.

Mitigating climate change: working towards Net Zero by 2050

We are based in offices in Manchester (31,000 sq. ft.) and London (7,800 sq. ft.) over a combined area of 38,800 sq. ft. The following commitments are in place to offset carbon emissions:

- continuing to purchase recycled non-bleached paper
- recycling food waste in Manchester
- paper, card, bottles and plastics recycled at both sites
- using non-toxic cleaning products
- cycle to work scheme
- working towards using LED lights over fluorescent at our Manchester office.

Refurbishment

Following continued participation in the Smarter Working Project, we refurbished our Manchester offices using principals from this group. Sustainability was at the forefront of this project, with 856 furniture items reused. Figures below show 75% of waste diverted away from landfill, fulfilling the concept of a sustainable refurbishment.



Waste types and diversion from landfill

Item	Total (tonnes)	% diverted from landfill
Glass	1.55 tonnes	100%
General mixed waste	9.52 tonnes	86.6%
Plasterboard	2.11 tonnes	100%
Totals	13.17 tonnes	90%

Fitout and strip out waste by type

Item	Strip out waste (tonnes)	Recycled %	Fit out waste (tonnes)	Recycled %
Glass	1.55 tonnes	100%	0 tonnes	0%
General mixed waste	3.09 tonnes	80%	6.43 tonnes	89.7%
Plasterboard	1.51 tonnes	100%	0.60 tonnes	100%
Totals	6.14 tonnes	90%	7.03 tonnes	91%

Hybrid working

Our hybrid working model was independently reviewed and published in November 2024. The aim of the review was to assess whether the then current model was working effectively and if there were any areas for improvement.

The review found the hybrid working arrangements which allow staff to work from home up to 60% of the time were operating effectively. This continues to reduce energy consumption and the need to travel into the office.

Following an 8.36% increase in headcount last year, we have remained consistent with staff numbers with only a 0.5% decrease in personnel. We continue to operate in the same office space and maintain and regularly analyse records of our office occupancy rates. These records are being used to create an office environment suitable to occupancy and task, with supporting services such as recycling collections in line with these figures.

Minimising waste and promoting resource efficiency

Energy usage declined in 2024 to 2025. Hybrid working has allowed for a reduction in usage, supported by passive infrared (PIR) systems. The Citygate office also went through refurbishment when staff worked from home for 16 weeks. This impacted the amount of energy used for nearly four months.

Following the refurbishment at our main Manchester office, our electrical appliances are now energy efficient, all our lights are motion activated and any new monitors are also energy efficient.

Electricity usage (kWh)

We lease accommodation at Citygate in Manchester and Millbank Tower in London. Our landlords provide energy performance data, and we report on usage, consumption and costs where possible. We also incur energy charges for shared areas, but these charges are an apportioned element of the service charges, and specific usage data is not available.

Costs are shown where directly attributable to us. No analysis of renewable or non-renewable energy usage is available from the energy provider for communal areas in the accommodation.

Carbon dioxide emissions

We use an external provider for rail and air tickets, and for car hire for business travel. These provide standard management information on the emissions impact of each journey booked.

Travel in 2024 to 2025 has reduced from the previous year. We continue to use technology such as video conferencing, reducing the need to travel. With sites in Manchester and London, we endeavour to use sustainable methods of transport and only travel when necessary. The reduced travel can be attributed to the closure of the Manchester office due to refurbishment.

The cost of energy has experienced further inflation in the last year. Energy usage has fallen but costs per unit are higher than last year, reflecting an increase in costs.

Non-financial information: emissions (CO ² /tonnes)	2020-21	2021-22	2022-23	2023-24	2024-25
Scope 1: Direct emissions	n/a	n/a	n/a	n/a	n/a
Scope 2: Indirect emissions	n/a	n/a	n/a	n/a	n/a
Scope 3: Business travel emissions	1.2	4.0	13	12	9.4
Total emissions	1.2	4.0	13	12	9.4
Normalised comparison per FTE	0.002	0.007	0.021	0.020	0.016

Non-financial information: energy (Kwh)	2020-21	2021-22	2022-23	2023-24	2024-25
Scope 1: Direct emissions	n/a	n/a	n/a	n/a	n/a
Scope 2: Indirect emissions	191,733†	353,958	320,342†	284,946†	200,980
Scope 3: Business travel emissions	n/a	n/a	n/a	n/a	n/a
Total emissions	191,733†	353,958	320,342†	284,946†	244,085
Normalised comparison per FTE	426†	643	533†	492†	429

Financial information (£'000)	2020-21	2021-22	2022-23	2023-24	2024-25
Scope 1: Direct emissions	n/a	n/a	n/a	n/a	n/a
Scope 2: Indirect emissions	28†	64	66†	149†	88
Scope 3: Business travel emissions	7	36	126†	88	81
Total emissions	35	100	192†	237	169
Normalised comparison per FTE	0.07	0.18	0.32	0.40	0.29

† estimated figure only

Scope 1 – direct greenhouse gas emissions from sources owned or controlled by the organisation. We lease our accommodation (including air conditioning) and do not own any fleet vehicles.

Scope 2 – energy indirect emissions arise from electricity that we consume, which is supplied by another party. We report on usage, consumption and costs where we are invoiced directly by the energy supplier. We also incur energy charges for shared areas in jointly occupied buildings, but these charges are an apportioned element of the service charges, and specific usage data is not available.

Scope 3 – official business travel and electricity directly paid for by the organisation.

Travel (car or fleet)

Nil return. Not applicable.

Commitment to remove all consumer single-use plastics (CSUP) – reuse scheme at site

We make the following commitments to remove single-use plastics:

- refilling items used by cleaning contractors
- no plastic cups used in the offices
- plastic bags no longer used for posting out bulk items
- binding and any related plastic now to be used as the exception for reasonable adjustment only
- procurement strategy to include no use of CSUP.

We also use soluble non-toxic chemicals for cleaning.

Reducing water use

Nil return. Water usage is apportioned and recharged as part of the accommodation service charge across all sites.

Procuring sustainable products and services

We continue to work with existing suppliers to reduce the emissions of the goods and services they provide and use technological advances to do the same. Where relevant, sustainable clauses continue to be incorporated into new contracts, which are meeting the Government Buying Standards.

All procurement activity must clearly show and deliver value for money and consider the impact of environmental, economic and social factors in compliance with the Public Services Social Value Act 2019. Environmental, social and corporate governance (ESG) is 10% of the technical marking in all tender evaluations. The Crown Commercial Service (CCS) framework continues to be the standard used to procure services. The framework supports sustainability in line with the Government Buying Standards.

A procurement matrix has now been developed to allow for sustainability, where relevant, to be included in the technical marking scheme.

Nature recovery and biodiversity action planning

Nil return. Not applicable.

Adapting to climate change

We remain committed to reducing our impact on greenhouse gas emissions to improve our impact on the environment. Staff awareness has increased as we adjust our behaviour to make ongoing improvements.

Reducing environmental impacts and ICT and digital

	2020-21	2021-22	2022-23	2023-24	2024-25
Paper usage (reams)	1,018	127	237	417	265

There has been a 63% reduction in the use of paper. This is attributed to the closure of the Manchester office during the refurbishment. The office was closed for 16 weeks. Printing services remained available to staff as a small part of the office remained open for key services. Staff were supported to use electronic alternatives such as Nitro to annotate PDF files and MS OneNote for note taking.

This has helped to reduce paper waste and CO2 emissions. Printers remain default to black and white and double-sided printing.

Total ICT waste recycled, reused and recovered (externally)

2020-21	2021-22	2022-23	2023-24	2024-25
No data	No data	894	873	609

Figures represent the number of ICT items recycled. We use an ethical organisation that has a mission to drive decarbonisation through sustainable and socially responsible, circular economy business. Accreditation of Tier1 includes ISO 9001, 14001, 27001, 45001, 22301, BS 7858, BS 15713, ADISA and Cyber Essentials Plus. CPNI approved, CAS-S certified.

We will recycle all ICT waste.

Waste minimisation and management (metric tonnes)

Waste management is through our landlords' contracts, apart from confidential paper waste. All offices provide facilities for staff to recycle suitable waste and we encourage staff to recycle.

Total waste composted (food waste)

Food waste is through our landlords' contracts. Citygate offices are supplied with separate food waste bins to allow for separated waste. This is being extended to our London offices.

Total waste incinerated with energy recovery

Nil return. Included in service charge at both sites.

Total waste to landfill

Nil return. Included in service charge at both sites.

Catering services

Nil return. No on-site catering facilities.

Paula Sussex CBE

Accounting Officer
Ombudsman and Chair

7 July 2025



Accountability report

The Board

Ombudsman and Chair



Paula Sussex CBE took up post as Parliamentary and Health Service Ombudsman on 26 June 2025. She brings extensive leadership experience, particularly in delivering large-scale transformation and change programmes and services in the public, private and voluntary sectors.

A graduate of the London Business School, she originally trained as a barrister before working in the private sector. Her career started in management consultancy and continued into service delivery of large-scale IT, latterly working as Senior Vice President with CGI.

She was Chief Executive Officer of the Charity Commission from 2014 to 2017 and the Chief Executive Officer of the Student Loans Company (SLC) from 2018 to 2023.

In 2021, on behalf of SLC, Paula was recognised as Chief Executive Officer of the year by the National Centre for Diversity at the annual Fairness, Respect, Equality, Diversity, Inclusion and Engagement (FREDIE) Awards.

Non-executive members

Throughout the financial year 2024 to 2025 our non-executive Board members brought an invaluable external perspective to the organisation. They come from diverse professional backgrounds and offer a wide range of experience and expertise.



John Ainsworth joined the board in May 2023. He has extensive executive leadership experience with a focus on business transformation through the use of digital technology. Most recently, John was the Chief Executive Officer for Atos BPS Limited and Head of Business Transformation Services for Atos for nine years. John is a board member for Blackpool Pride of Place where he has played an active role in securing inward investment from government for the regeneration of the area. John sponsors through his company the Digital Vision for Blackpool to maximise community opportunities and support schools to develop a non-traditional business-led digital curriculum alongside the creation of a digital education hub that is accessible to all children in one of the most deprived areas in the UK.

In addition to his skills and experience, he also brings energy and a strong passion for equality of opportunity and justice in society.



Sir Alex Allan KCB joined the Board on 2 January 2018. He has many years of experience gained throughout his long career at the highest levels of civil service. Alex was until recently the chair of the Selection Panel for Queen's Counsel Appointments and a trustee of the Treloar Trust, a charity providing education and support for young people with physical disabilities. Former roles include the Prime Minister's Independent Adviser on Ministerial Interests, Principal Private Secretary (Chief of Staff) to the Prime Minister and to the Chancellor of the Exchequer, Permanent Secretary at the Ministry of Justice, High Commissioner to Australia, and chairman of the Joint Intelligence Committee. He has led various government reviews, including two of record management. Sir Alex's term ended on 1 January 2025.



Polly Curtis joined the Board on 9 May 2022. She is a journalist, author and media executive and is currently the Chief Executive of Demos. She has worked as a reporter, news editor and then digital editor at the Guardian before leading HuffPost UK as Editor-in-Chief. Her interest has always been in how the state's powers impact ordinary people and building media models that reach those who are often left out of the news conversation and therefore disenfranchised. She served on the Cairncross Review for the future sustainability of high-quality news, has been a visiting fellow at the Reuters Institute for the Study of Journalism and was most recently Managing Director of PA Media, the UK's national news agency. Polly was appointed Senior Non-executive Board member in January 2025.



Professor Anne Davies joined the Board on 9 May 2022 and is Chair of the Remuneration and Nominations Committee. She is Professor of Law and Public Policy in the Faculty of Law at the University of Oxford and a Fellow of Brasenose College. Her research interests include employment law and administrative law. She was Dean of the Faculty of Law from 2015 to 2020 and holds a part-time role as a member of the Advisory Panel to the Welsh Language Commissioner. She has previously served as an independent member of the Council of the Advisory, Conciliation and Arbitration Service (Acas).



Professor Dean Fathers DL joined the Board on 2 January 2018 and was Chair of the Quality Committee. He has over 20 years' of experience chairing NHS organisations in primary, acute, mental health and community provider bodies as well as commissioning organisations. He has also been on the Board of NHS Providers, was Vice Chair of the NHS Confederation's Mental Health Network and held appointments on the Workforce Race Equality Standard, Leadership and Talent Academy Boards within the NHS.

Since leaving the NHS, Dean has maintained a portfolio career. He is Chair of Health Innovation NENC, Chair of the Midlands Engine Health Care and Life Sciences Board, a NED with the Academy for Health Care Science (where he chairs the Life Science Industry Advisory Board), is a Governor of Portland College, a Trustee of Care After Combat and has several commercial health-related roles. He is also on the Advisory Board of the Centre for Innovation and Social Enterprise, the University of Delhi, the Advisory Board of Liverpool Hope University Business School and holds Honorary / Visiting Professor appointments with the University of Nottingham and the University of Lincoln. Dean's term ended on 1 January 2025.



Michael Parsons joined the board on 5 May 2023 and is Chair of the Audit and Risk Assurance Committee. He is a qualified accountant and has held several executive and non-executive board positions in the wider public and charitable sector.

Before returning to his alma mater Christ's College Cambridge as Bursar in 2021, Michael was Director General, Government Property at the Cabinet Office (2017 to 2021) and head of the Government Property Function, leading a network of over 5,000 colleagues with responsibility for a range of property-related activities across a range of government departments, delivery organisations and agencies. He was responsible for the Government Estate Strategy and launched the Government Property Agency.

Michael previously held the role of Director General, Capabilities and Resources (Chief Operating Officer) at the Home Office. Joining the Home Office in February 2013, he led the consolidation of corporate functions within the department following the ending of the agency status of the UK Border Agency and HM Passport Office. During his time at the Home Office (2013 to 2017), Michael led the Home Office Spending Review 2015, securing significant change investment to support Home Office Transformation, oversaw the establishment of the Home Office Digital function alongside a strengthened technology function, increased the professionalism of commercial activity, and initiated a reconfiguration of Home Office science activity with the Ministry of Defence.

Prior to 2013, Michael had extensive experience in local government, including in Hertfordshire County Council as Director of Resources and Performance where he led the council's ambitious transformation programme, and as Deputy Chief Executive and Director of Resources at Cambridgeshire County Council where he worked closely with the City Council and the University.



Anu Singh joined the Board on 13 April 2020 and was Chair of the Inclusion and Wellbeing Committee. She is a Board-level local government and health leader, has chaired an NHS Integrated Care Trust, and held the role of statutory Director of Adult Social Care.

Anu was also Director of Patient and Public Participation and Insight for NHS England, where she made sure that the voices of patients, service users, carers and the public were at the heart of how the NHS worked. She was responsible for equalities, health inequalities, person-centred care, and the national relationship with the voluntary and community sector.

Anu helps to drive improved experiences and outcomes through Board roles on the Black Country, South East London and the Birmingham and Solihull Integrated Care Boards, and as Chair of Lambeth Adult Safeguarding Board.



Sir Dave Thompson QPM DL joined the Board on 2 January 2025 and is Chair of the new Strategic Delivery Committee. He is the former Chief Constable of the West Midlands Police and National Police Chief Council Vice Chair. In his 32-year police career Sir Dave worked with government and policing partners on major policy issues.

Sir Dave now works in consultancy and in non-executive roles. He is a Deputy Lord Lieutenant in the West Midlands, Chair of United by 2022 and the Birmingham Commonwealth Games charity.



Amerdeep Somal joined the Board on 1 July 2021 as a non-executive member and succeeded Paul Najsarek as Local Government and Social Care Ombudsman for England on 1 February 2024, at which point she became an ex-officio member of the Board. She is Chair of the Board at The Law Society of England and Wales and a Judge of the Asylum and Immigration Tribunal.

Her previous roles include Complaints Commissioner to the financial regulators (Bank of England, FCA and PRA), Chief Commissioner at the Data and Marketing Commission, Independent Assessor to the Financial Ombudsman Service and Board member at both the General Medical Council and Nursing and Midwifery Council. She is a former founding Commissioner at the Independent Police Complaints Commission.

Executive members



Rebecca Hilsenrath KC (Hon), joined PHSO as Director of Strategy in 2021, and subsequently succeeded Amanda Amroliwala as Chief Executive Officer on 31 July 2023. Rebecca was appointed Acting Commissioner (Acting Ombudsman) on 19 April 2024 and held that role until her term ended on 31 March 2025 when she reverted to Chief Executive Officer. Before joining PHSO, Rebecca was the Chief Legal Officer and then Chief Executive Officer of the Equality and Human Rights Commission. Previously, after holding a number of roles in the then Government Legal Service, she was the Chief Executive Officer for five years of LawWorks (the Solicitors Pro Bono Group), a national charity facilitating free legal advice to community groups and individuals in need. She trained as a lawyer and began her career at Linklaters. She set up the National Pro Bono Centre in Chancery Lane and has sat on the boards of a number of charities and advice agencies, including the Bar Pro Bono Unit and the Mary Ward Legal Centre. She holds two honorary doctorates awarded in recognition of services to law. She is the chair of the governing body of the London Academy of Excellence, Tottenham. Rebecca was appointed as a member of the Civil Justice Council in April 2025.



Gill Kilpatrick, Chief Operating Officer, joined the organisation on 1 May 2015. She was appointed Interim Chief Executive Officer on 22 April 2024 for a period of 11 months. Gill is a qualified accountant with over 30 years' experience of financial management across both local and national government sectors. She has worked in a number of strategic financial leadership roles across local government, including four years as County Treasurer for Lancashire County Council and Lancashire County Pension Fund.

Gill left the organisation on 30 June 2025.



Karl Banister, Director of Operations, Legal and Clinical and Deputy Ombudsman, joined PHSO in July 2017 from the Government Legal Department, where he held various positions including Deputy Director roles in the Department for Culture Media and Sport, Ministry of Justice, Department for Constitutional Affairs the Government Legal Department litigation team. He also represented named participants in two public inquiries. Before working at the Government Legal Department Karl worked for the Serious Fraud Office.

Statement of Accounting Officer's responsibilities

Under the Parliamentary Commissioner Act 1967 and the Health Service Commissioners Act 1993, the expenses of the Parliamentary and Health Service Ombudsman are paid out of money provided by Parliament and sanctioned by HM Treasury. For each financial year, HM Treasury requires the preparation of a statement of accounts detailing the use of resources during that year. The accounts are prepared on an accruals basis and must give a true and fair view of the state of affairs of the Parliamentary and Health Service Ombudsman: its net resource outturn, application of resources, changes in taxpayers' equity and cash flows for the financial year.

In preparing the accounts the Accounting Officer complies with the requirements of the Government Financial Reporting Manual, in particular to:

- observe the Accounts Direction issued by HM Treasury including the relevant accounting and disclosure requirements, and apply suitable accounting policies on a consistent basis
- make judgements and estimates on a reasonable basis
- state whether applicable accounting standards as set out in the Government Financial Reporting Manual have been followed, and disclose and explain any material departures in the accounts
- prepare the accounts on a going concern basis.

The Parliamentary and Health Service Ombudsman is the Accounting Officer.

The responsibilities of an Accounting Officer include responsibility for the propriety and regularity of the public finances for which the Accounting Officer is answerable, keeping proper records and safeguarding the Parliamentary and Health Service Ombudsman's assets, and are set out in 'Managing Public Money' by HM Treasury.

As Accounting Officer, I can confirm that, as far as I am aware, there is no relevant audit information of which the Parliamentary and Health Service Ombudsman's auditors are unaware. I have taken all the steps that I ought to have taken to make myself aware of any relevant audit information and to establish that the Parliamentary and Health Service Ombudsman's auditors are aware of that information.

I can confirm that the Annual Report and Accounts as a whole are fair, balanced and understandable. I take personal responsibility for the Annual Report and Accounts and the judgments required for determining that they are fair, balanced and understandable.

Paula Sussex CBE
Accounting Officer
Ombudsman and Chair
7 July 2025

Governance statement

Introduction

This governance statement sets out the governance, risk management and internal control arrangements for the Parliamentary and Health Service Ombudsman. It applies to the financial year 1 April 2024 to 31 March 2025.

Statutory position

The Parliamentary Commissioner Act 1967 and the Health Commissioners Act 1993, respectively, define the statutory roles of the Parliamentary Commissioner for Administration (the Parliamentary Ombudsman) and Health Service Commissioner (the Health Service Ombudsman). These two roles are vested in one individual post as the Parliamentary and Health Service Ombudsman.

Governance structure

As Accounting Officer, I am responsible for the sound governance and effective internal control of the Ombudsman service.

I was formally appointed on 26 June 2025. The timing of this appointment in advance of joining the organisation on a full-time basis on 1 August has allowed the vital work of the organisation to continue and, in particular, to enable our teams to review cases, take action where appropriate and, in so doing, give service users access to justice. In the intervening period until I take up the role full-time, I have been working closely with the Executive Team and the Board to take formal assurance on the decisions taken in our casework.

Rebecca Hilsenrath KC (Hon), Chief Executive Officer, was Acting Ombudsman for the accounting year to 31 March 2025. Rebecca has, together with the Board, the Audit and Risk Assurance Committee and the Executive Team, provided assurance to me that the content of this governance statement is an accurate reflection of the period before my tenure as Ombudsman.

In law, the Parliamentary and Health Service Ombudsman is a corporation sole and has a personal jurisdiction. This is not consistent with requirements of good governance. Therefore, a unitary Board is in place to strengthen the governance of the organisation. My executive responsibilities, as a corporation sole, are thus exercised personally as an individual (in 2024 to 2025 these were exercised by the Acting Ombudsman) but also aided by means of defined and corporate arrangements that allow for proper scrutiny. As Chair of the Board in 2024 to 2025, Rebecca Hilsenrath KC (Hon) promoted collective decision-making. As Acting Ombudsman, she reserved the right, given the statutory role, to depart from the Board's decisions but only in exceptional circumstances and with a commitment to put reasons in writing. This right was not exercised in 2024 to 2025.

As Ombudsman, I have a statutory responsibility for individual cases. To ensure that this is managed within a defined system of appropriate oversight, a detailed scheme of casework delegated authority is in place, which includes two appointed Deputy Ombudsman: Rebecca Hilsenrath KC (Hon), Chief Executive Officer, and Karl Banister, Director of Operations, Legal and Clinical. In 2024 to 2025, the Acting Ombudsman acted personally in complex cases and in cases where serious or repeated mistakes that could have system-wide relevance were identified. I will continue to do so. The Board scrutinises overall performance of casework, but not individual cases.

As Accounting Officer, I am accountable to Parliament for the stewardship of our resources. I delegated executive responsibility to the Chief Executive Officer for effective financial control arrangements as Accountable Officer. This is a contractual responsibility and allows me to have a separate accountable person charged with stewardship and probity for our use of public money.

I discharge my responsibility through assurance from the Chief Executive Officer, the Executive Team, and through assurance and challenge by the Board and its committees.

PHSO's Board and committee structure

In 2024 to 2025, a review of the Board and committee structure and broader governance arrangements was conducted. The purpose of the review was to ensure the Board and committee structure is fit for purpose, supports the delivery of the corporate strategy, and has the appropriate oversight of the key risks facing the organisation.

With the exception of the Inclusion and Wellbeing Committee, the committee structure had remained the same since 2017 and had not been formally reviewed since. Both the risk profile and strategic direction have altered since then.

Confidential interviews were conducted with the Acting Ombudsman, Acting Chief Executive Officer, Executive Team members, and non-executive Board members to explore their views on how the Board and committee structure could be configured to maximise impact.

Input was also sought from our internal auditors and the National Audit Office (NAO), and the relevant findings from the wider 2023 to 2024 Board effectiveness review were explored.

Finally, the review included high-level benchmarking with other public sector organisations, including the size and composition of their boards, and the committee structure underneath them.

To strengthen governance arrangements, the review recommended the formation of a new Strategic Delivery Committee with a broader remit to support our strategic direction, in place of the Quality Committee and the Inclusion and Wellbeing Committee. The proposal was agreed by the Board and the new structure was implemented in February 2025.

The previous and current structures are shown in the table below.

Committee	Role	Reports to PHSO Board	Board role: Collective decision-making on strategic direction and performance Ombudsman, eight non-executive and two executive members Met six times in 2024 to 2025
Audit and Risk Assurance Committee Three non-executive members Met five times in 2024 to 2025	Oversees the adequacy of the corporate governance and control systems, ensuring compliance with accounting policies and standards and ensuring systems are in place to achieve value for money		
Inclusion and Wellbeing Committee (now disestablished) Two non-executive members Met three times in 2024 to 2025	Monitors and evaluates the design and delivery of the Inclusion and Wellbeing Strategy		
Quality Committee (now disestablished) Three non-executive members Met three times in 2024 to 2025	Oversees assurance on the arrangements for assessment of the quality of casework decisions, process and the experience of service users		
Strategic Delivery Committee Three non-executive members Met once in 2024 to 2025	Provides assurance to the Board on the delivery and impact of the corporate strategy and scrutinises organisational performance against this		
Remuneration and Nominations Committee Two non-executive members Met once in 2024 to 2025	Agrees pay and performance review arrangements for the Chief Executive Officer and Chief Operating Officer. It supports the Ombudsman and Chief Executive Officer with recruitment of senior executives and non-executive Board members		

Terms of reference for the Board and each committee have clarity and accountability, allowing Board members to make decisions, monitor performance and manage resources and risk. An observer programme, open to all staff, ensures visibility and transparency of the decision-making processes of the Board.

The role of the Board

There is no requirement in legislation for the Ombudsman to appoint a Board. The role of the Board is therefore at the discretion of the Ombudsman and, as a result, is advisory in nature. However, to enable challenge in the way we consider necessary, we seek collective decisions from the Board on the strategic direction and performance of the PHSO service. In practice, the Board works as a fully functioning unitary board, but has no responsibility for individual cases.

To deliver its role, the Board focuses on:

- strategy, planning and policy
- development of the organisation to deliver its strategic aims
- governance, including risk and assurance
- performance, including financial, service quality and operational.

The Board has no responsibility for individual casework decisions or investigations. These remain the responsibility of the Ombudsman, managed within the Scheme of Delegation.

Matters reserved for the Board include:

- vision, mission, strategy and key policies
- annual business plan and budget
- annual report and accounts
- all non-pay expenditure above £500k, whether a single item, over the life of a single contract or constituting the total cost of a project.

Matters considered by the Board in 2024 to 2025 included the following:

- operational and corporate performance
- strategic risk, including regular review of the Strategic Risk Register and approval of the organisation's risk appetite for 2025 to 2026
- financial management
- delivery of the business plan 2024 to 2025 and strategy 2022 to 2025
- the process for the appointment of an Ombudsman
- people, equality, diversity and inclusion, including the staff survey results and the Freedom to Speak Up Guardian's annual report
- progress on the delivery of the organisation's transformation programme and the casework programme
- approval of the annual report and accounts for 2023 to 2024
- approval of the business plan and budget for 2025 to 2026 including the business case for investment into digitalisation of our service
- development and approval of the bridging strategy 2025 to 2026
- approval of the new Board committee structure
- development and design of PHSO's refined approach to triage our casework (Public Value Model), to ensure we focus resources on those cases that will have the greatest public value.
- review of Board effectiveness 2023 to 2024, Board development and objectives.

Highlights of the activities of the committees

The key areas considered by the committees are set out below.

Audit and Risk Assurance Committee (ARAC)

Chair: Michael Parsons

Highlights of Committee reports

In order to oversee the adequacy of governance and internal controls, in 2024 to 2025 ARAC approved, reviewed or was assured of the following:

- financial management, including financial performance and compliance with the Finance Code and Procurement Code
- the level of financial risk within PHSO's budget position, which is being appropriately managed in the face of inflationary pressures and the uncertain economic position
- information assurance performance and compliance with the General Data Protection Regulation
- value for money, including application of the HM Treasury Public Value Framework
- risk management: the Committee discussed the Strategic Risk Register and the actions to mitigate those risks as a regular agenda item in advance of quarterly Board meetings
- assurance reviews: four in-depth examinations of specific areas of activity to seek assurances on the management and mitigation of risks (digital, data and transformation, casework demand, Ombudsman transition, cyber assurance framework)
- the scope of the plan and findings of the National Audit Office's audit of the organisation's accounts
- five internal audits produced by internal auditors TIAA, of which two were advisory, and three recorded substantial assurance
- compliance with the organisation's internal policies, controls and assurance mechanisms.

Inclusion and Wellbeing Committee (now disestablished)

Chair: Anu Singh

Highlights of Committee reports

The Inclusion and Wellbeing Committee provided assurance to the Board on matters relating to inclusion and wellbeing within PHSO both internally and externally by considering:

- progress made against the Equality, Diversity and Inclusion (EDI) Strategy 2020 to 2024
- the development of a one-year bridging Inclusion and Wellbeing Plan for 2024 to 2025
- the Public Engagement and Advisory Group's work and its EDI focus
- issues relating to staff engagement and inclusion and the approach taken to colleague wellbeing
- the remit and terms of reference of the new Strategic Delivery Committee to ensure that the appropriate focus on inclusion and wellbeing is maintained.

The Committee held its final meeting in November 2024

Quality Committee (now disestablished)

Chair: Dean Fathers

Highlights of Committee reports

The Quality Committee provided assurance to the Board on the quality of casework decision-making and user experience, by considering:

- performance against targets for casework quality: scrutinising data from multiple sources, including Service Charter commitment data, internal quality assurance sampling, feedback from the organisations we investigate, and data from the review and feedback process
- casework publishing, including the development and improvement of the automated process for publication of casework decisions on PHSO's website
- our Complaint Standards and their role in supporting a culture of learning within the organisations we investigate
- feedback from PHSO's Public Engagement Advisory Group, which discussed topics including report writing and style, the appropriate use of empathy, and PHSO's Public Value Model
- our outreach activities and work to engage with customers, stakeholders and the public
- other initiatives to automate the casework process
- the remit and terms of reference of the new Strategic Delivery Committee priorities to ensure that quality is maintained following the disestablishment of the Quality Committee.

In May the Committee hosted an informal workshop-style session on customer experience with an organisation we investigate. This session was open to all non-executive members. The Committee held its final meeting in November 2024.

Remuneration and Nominations Committee

Chair: Anne Davies

Highlights of Committee reports

In order to agree pay and performance review arrangements for the Chief Executive and Chief Operating Officer, and to support the recruitment of senior executives, the Remuneration and Nominations Committee reviewed and was assured of the pay and performance of the Acting Chief Executive Officer. The Committee had no role in the Parliament-led process to appoint a new Ombudsman.

Strategic Delivery Committee

Chair: Sir Dave Thompson

Highlights of Committee reports

The Strategic Delivery Committee held its inaugural meeting in February 2025, in line with the recommendations from the Board and committee structure review. The Committee provided assurance to the Board on the delivery and impact of the corporate strategy, by considering:

- the role and purpose of the Committee, including its responsibility for oversight of the business plan and transformation programme, and the information and reports the Committee needs to fulfil its remit
- progress on delivery of the 2022 to 2025 Corporate Strategy, lessons learned, and how these can be taken forward in the development of the next corporate strategy
- the focus and content of our 2025 to 2026 bridging strategy, including the use of data and technology to improve our services

Dates of appointments and attendance at Board and committee meetings

Table of attendance of executives and non-executive Board members at meetings where they are members.

Board member	Date of appointment (date of reappointment for second term)	End of appointment	Board (six meetings)	Audit and Risk Assurance Committee (five meetings)	Inclusion and Wellbeing Committee (three meetings)	Quality Committee (three meetings)	Remuneration and Nominations Committee (one meeting)	Strategic Delivery Committee (one meeting)
Non-executive Board members as at 31 March 2025								
John Ainsworth	5 May 2023	4 May 2026	6 out of 6	N/A	N/A	3 out of 3	N/A	1 out of 1
Polly Curtis	9 May 2022 (9 May 2025)	8 May 2028	6 out of 6	N/A	N/A	3 out of 3	1 out of 1	1 out of 1
Anne Davies	9 May 2022 (9 May 2025)	8 May 2028	6 out of 6	5 out of 5	N/A	N/A	1 out of 1	N/A
Michael Parsons	5 May 2023	4 May 2026	6 out of 6	5 out of 5	N/A	N/A	N/A	N/A
Anu Singh	13 April 2020 (13 April 2023)	12 April 2026	5 out of 6	4 out of 5	2 out of 3	N/A	N/A	N/A
Amerdeep Somal	1 July 2021 1 February 2024 (LGSCO ex-officio)	N/A	2 out of 6	N/A	N/A	N/A	N/A	N/A
Sir Dave Thompson QPM DL	2 January 2025	1 January 2028	2 out of 2	N/A	N/A	N/A	N/A	1 out of 1

Board member	Date of appointment (date of reappointment for second term)	End of appointment	Board (six meetings)	Audit and Risk Assurance Committee (five meetings)	Inclusion and Wellbeing Committee (three meetings)	Quality Committee (three meetings)	Remuneration and Nominations Committee (one meeting)	Strategic Delivery Committee (one meeting)
Executive Board members as at 31 March 2025								
Rebecca Hilsenrath KC (Hon)	31 July 2023	N/A	6 out of 6	N/A	N/A	N/A	N/A	N/A
Gill Kilpatrick	1 May 2015	N/A	5 out of 6	N/A	N/A	N/A	N/A	N/A
Karl Banister	11 July 2024	N/A	5 out of 5	N/A	N/A	N/A	N/A	N/A
Former non-executive Board members								
Sir Alex Allan ¹	2 January 2018 (2 January 2021)	1 January 2025	4 out of 6	N/A	N/A	1 out of 1	1 out of 1 (Chair)	N/A
Dean Fathers ²	2 January 2018 (2 January 2021)	1 January 2025	4 out of 6	N/A	3 out of 3	3 out of 3 (Chair)	N/A	N/A

1 Term of office extended by 12 months to 1 January 2025, to support the transition to a new Ombudsman and Chief Executive Officer.

2 Term of office extended by 12 months to 1 January 2025, to support the transition to a new Ombudsman and Chief Executive Officer.

The effectiveness of the Board and its committees

Best practice of corporate governance recommends that an effectiveness review of the Board is undertaken every year and that an independent evaluation of Board effectiveness is undertaken at least every three years. PHSO complies with best practice, with an independent review commissioned to review Board effectiveness in 2024 to 2025.

The independent effectiveness review concluded that the PHSO Board is operating effectively. The mechanisms, processes and structures are in place to support the Board to operate effectively. The role and purpose of the Board as an advisory function are clear and understood, which drives strong strategic discussions at Board level. The papers and information provided to the Board are of a high quality and provide a level of insight and transparency that facilitates a good discussion and effective decision-making.

Performance reporting to the Board

There are a number of quality assurance processes in place for information to be considered by the Board, including

- consistent reporting on performance against key performance indicators at each Board meeting. This includes both current and historical information to enable the Board to identify trends over time
- applying consistent methodologies for collecting and analysing data that are understood by all staff responsible for data input and collection, with clear sign-off processes
- a robust process for checking the accuracy of the information being extracted from systems before it is presented to the Board
- reporting on emerging risks.

Risk management

At the start of the financial year 2024 to 2025, the PHSO Board agreed the organisation's risk appetite as open - setting out the amount of risk we were willing to accept in pursuit of strategic objectives.

The strategic risk landscape this year was impacted by significant shifts in the external environment, including the Comprehensive Spending Review and sustained increased demand for our service. Internal factors, including confidence in the delivery of our digital ambitions, also impacted our strategic risks. Ongoing and sustained increases in demand, the volume of change and continued uncertainty regarding a permanent Ombudsman impacted on staff morale and engagement. This was also impacted by changes to the Executive Team and embedding of restructures that started the year before. Changes in leadership meant our digital vision and plans moved forward later than anticipated which contributed to the risk of delaying realisation of benefits of our change programmes. Risk management continued to focus on risk factors and mitigations, with a strong analysis of the dependencies between the risks themselves and how increases on one risk could increase the likeliness or impact of others. Managing change and staff morale and motivation were two risks that were particularly sensitive to changes in other risk areas.

As with previous years, we continued to ensure that risk management is embedded throughout the organisation. All staff were required to undertake annual risk management training. PHSO's Risk Forum met regularly to review the strategic and directorate-level risks and we hosted risk-themed workshops for relevant project and directorate stakeholders. The organisation developed its capabilities of ensuring proper escalation of project and programme risks, making sure these were understood in the context of corporate risk. The approach was strengthened to ensure these were routinely considered alongside other operational and strategic risks and issues.

The systems and processes to manage risk have been in place for the year and up to the date of approval of the annual report and accounts.

The risks we managed during the year are set out on [page 47](#).

Internal controls

The assurance framework operated within the organisation enables us to be satisfied that internal controls are sufficiently robust, to be confident that risks are proactively identified, mitigated and escalated as required, that the Scheme of Delegation within the Governance Framework is understood and adhered to by the appropriate staff, and that assurance systems are in place to monitor compliance.

In 2024 to 2025, TIIA was our internal auditor. The internal audits it conducted during the year have provided assurance on governance, financial and risk management arrangements.

In 2024 to 2025, the NAO audit completion report set out the findings from the audit work, including findings from areas of key risk. No control weaknesses were identified.

Personal data-related incidents

The Chief Digital and Transformation Officer is the Senior Information Risk Owner (SIRO) and we have a dedicated Data Protection Officer (DPO) in accordance with our obligations under the General Data Protection Regulation (UK GDPR) 2018. For a short period from October to December 2025, the SIRO was the Assistant Director of Digital. Our commitment to ensuring that information risks are managed and that data is stored and managed securely in line with legal obligations is set out in each of our privacy notices, including the complainant privacy notice on our website.

Data security incidents are reported to the Information Access and Assurance Team who manage them in accordance with data protection legislation and best practice. All incidents are recorded, as are the immediate steps taken to minimise the risk of a repeat occurrence. The SIRO and the DPO consider the wider implications and agree steps to improve overall information security. Risks are recorded on the appropriate risk register and mitigations put in place and monitored by the Strategic Information Risk Group. We reported one significant incident to the Information Commissioner's Office (ICO) in 2024 to 2025 as required by UK GDPR, and the ICO was satisfied with the steps taken to resolve this.

Governance compliance

The Board monitors compliance with the Governance Framework, which is based on the principles of good governance as detailed in the relevant sections of 'Corporate Governance in Central Departments: Code of Good Practice' (Cabinet Office, HM Treasury, April 2017).

The Audit and Risk Assurance Committee scrutinises quarterly compliance with the Governance Framework and reviews the risk management process set out in the Risk Management Policy, which is approved by the Board. The Committee actively seeks additional sources of assurance on the robustness of the governance and risk arrangements including internal audit reports as well as commissioning 'assurance reviews' into specific areas of risk or risk mitigation. In 2024 to 2025 the assurance reviews included digital data and transformation, casework demand, Ombudsman transition and the cyber assurance framework.

The Committee also considers compliance with the finance and procurement codes quarterly. In 2024 to 2025 the Committee noted one instance where services were commissioned without following the procedures in the procurement code. The Committee was satisfied however that the procurement was appropriate.

A report on compliance with all aspects of the governance framework is scrutinised annually by the Audit and Risk Assurance Committee. In 2024 to 2025, all aspects of the framework were complied with, and no departures were noted. The Committee reports this activity to the Board.

Fraud, bribery and raising concerns policies

We have an anti-fraud and bribery policy, and a Freedom to Speak Up policy, with associated response plans in place. The Freedom to Speak Up policy was developed in line with best practice guidance from the National Guardian's Office to encourage and support staff in raising concerns, no matter how small. As part of the policy, we have a Freedom to Speak Up Guardian (FTSUG) in post, with whom staff can raise concerns in the first instance. Both policies are available to staff on the intranet and promoted at induction. Additional advice and training on the anti-fraud and bribery policy is provided for staff who manage budgets or undertake procurement. We do not tolerate any form of fraudulent or improper activity and are supportive of those wishing to raise concerns. There is an assurance of anonymity and security by offering alternate routes to raise concerns as well as

providing professional and independent support as and when necessary. In 2024 to 2025, no action was required under the anti-fraud and bribery policy. Matters raised with the FTSUG were brought to the attention of management and responded to. The Board receives an annual report from the FTSUG.

Declaration and management of interests

PHSO operates a Conflict of Interests Policy, which requires all employees to report any actual or perceived professional or personal obligations or personal or financial interests that would make it difficult to fulfil their duties fairly or effectively, or which could influence, or may be perceived to influence, PHSO's judgements or actions. All staff are required to declare all external interests on appointment. The Ombudsman, members of the Executive Team and non-executive Board members are also required to make annual declarations of any conflicts of interest and any transactions between PHSO and themselves and close relatives. Board members and all attendees are required to declare any conflicts of interest in relation to the matters under discussion at the beginning of each Board or Committee meeting. We also maintain a register of [Board members' interests](#), which is published annually on our website and is reported to the Audit and Risk Assurance Committee.

Gifts and hospitality

PHSO staff are required to report the offer or receipt of gifts and hospitality with a value of £25 or more, and we regularly remind them of this requirement. We record the offer or receipt of gifts and any invitations of hospitality in a register for this purpose, whether the offer was accepted or declined. Three reports of hospitality received were recorded during the business year, to the total value of approximately £210. The [register](#) is published on the [Publication Scheme](#) area of our website.

Internal audit reports

The Audit and Risk Assurance Committee approves an internal audit plan based on an analysis of PHSO's corporate objectives, risk profile and assurance framework, and likely changes in the sector.

TIAA, the internal auditor for 2024 to 2025, undertook five internal audits that were considered by the Audit and Risk Assurance Committee:

- Business continuity planning and disaster recovery
- Budget, forecasting and business planning (key financial controls)
- Hybrid working review
- Cyber security maturity assessment
- Transformation programme (digital focus).

Three of the five completed audits included a formal assurance rating. All of these reported substantial assurance that the management controls in place are suitably designed and are being consistently applied.

All internal audit recommendations receive a detailed management response and action plan that is monitored by the Audit and Risk Assurance Committee.

The follow-up review of audit recommendations from 2024 to 2025 found that PHSO had made good progress in implementing audit recommendations.

Head of Internal Audit opinion

The Head of Internal Audit is required to provide an annual opinion in accordance with Public Sector Internal Audit Standards based on and limited to the work performed, on the overall adequacy of the organisation's risk management, control and governance processes. This is achieved through a risk-based programme of work, agreed with the Executive Team and approved by the Audit and Risk Assurance Committee. Four assurance levels are available in regards to risk management, control and governance processes: substantial assurance (green), reasonable assurance (yellow), limited assurance (amber), and no assurance (red).

The Head of Internal Audit has provided me with their opinion for 2024 to 2025, which is that, for the areas reviewed during the year, PHSO has reasonable and effective risk management, control and governance processes in place.

Review of the year and looking ahead

I am confident that effective governance processes are embedded in the organisation. The Audit and Risk Assurance Committee has an annual plan of assurance and has reviewed evidence on the implementation of internal audit recommendations. It has also assured itself of the effectiveness of risk management and mitigation arrangements, including in-depth examinations of specific areas of activity. Alongside this assurance, I have taken full account of the NAO's observations and reports.

In 2025 to 2026 we will continue to consolidate this activity by ensuring that the Governance Framework and the Strategy for Managing Risk are regularly reviewed and are supporting good governance and active risk management throughout the organisation by promoting consistent, coherent and transparent frameworks for decision-making, as we continue our transformational journey to raising standards in public service.

Paula Sussex CBE
Accounting Officer
Ombudsman and Chair
7 July 2025



Remuneration and staff report

The remuneration and staff report includes details of the pay and benefits of PHSO's Board members, the total salary costs, staff numbers and diversity of the organisation as a whole, and other staff-related disclosures required by the HM Treasury Financial Reporting Manual.

The Ombudsman and executive Board members' remuneration (audited)

	2024-25			
	Salary (bands of £5,000) £000	Non- consolidated pay (bands of £5,000) £000	Pension benefits (to the nearest £1,000) £000	Total remuneration (bands of £5,000) £000
Rebecca Hilsenrath KC (Hon)	170-175	5-10	9	185-190
Gill Kilpatrick	160-165 (FYE 165-170)	5-10	-	165-170
Karl Banister	135-140	5-10	78	215-220

	2023-24 (restated)			
	Salary (bands of £5,000)	Non- consolidated pay (bands of £5,000)	Pension benefits (to the nearest £1,000)	Total remuneration (bands of £5,000)
	£000	£000	£000	£000
Rob Behrens CBE (term ended 31 March 2024)	170-175	-	-	170-175
Amanda Amroliwala CBE (term ended 30 July 2023)	60-65 (FYE 180-185)	5-10	-	65-70
Rebecca Hilsenrath KC (Hon) (from 31 July 2023)	110-115 (FYE 165-170)	-	58	165-170
Gill Kilpatrick	140-145	5-10	-	145-150

None of the Board receive any taxable benefits in kind.

Rebecca Hilsenrath KC (Hon) was appointed as Acting Ombudsman on 18 April 2024 and returned to her substantive post of Chief Executive Officer on 1 April 2025. The FYE and salary band figures disclosed were not impacted by this change.

Gill Kilpatrick was appointed as Interim Chief Executive Officer on 22 April 2024 and returned to her substantive post of Chief Operating Officer on 1 April 2025.

The 2023-24 figures have been restated due to PCSPS pension benefits not being available in the prior year.

Pension entitlements (audited)

2024-25					
	Accrued pension and related lump sum at pension age 31 March 2025 £000	Real increase in pension and related lump sum at pension age £000	CETV at 31 March 2025 £000	CETV at 31 March 2024 £000	Real increase in CETV £000
Rebecca Hilsenrath KC (Hon)	30-35	0-2.5	586	554	8
Karl Banister	55-60 plus a lump sum of 140-145	2.5-5 plus a lump sum of 0-2.5	1,270	1,159	62

2023-24					
	Accrued pension and related lump sum at pension age 31 March 2024 £000	Real increase in pension and related lump sum at pension age £000	CETV at 31 March 2024 £000	CETV at 31 March 2023 £000	Real increase in CETV £000
Rebecca Hilsenrath KC (Hon)	30-35	2.5-5	554	481	46

Accrued pension benefits included in this table for any individual affected by the Public Service Pensions Remedy have been calculated based on their inclusion in the legacy scheme for the period between 1 April 2015 and 31 March 2022, following the McCloud judgment. The Public Service Pensions Remedy applies to individuals that were members, or eligible to be members, of a public service pension scheme on 31 March 2012 and were members of a public service pension scheme between 1 April 2015 and 31 March 2022. The basis for the calculation reflects the legal position that impacted members have been rolled back into the relevant legacy scheme for the remedy period and that this will apply unless the member actively exercises their entitlement on retirement to decide instead to receive benefits calculated under the terms of the alpha scheme for the period from 1 April 2015 to 31 March 2022.

Non-executive Board members' remuneration (audited)

	2024-25	2023-24
	Salary (bands of £5,000) £000	Salary (bands of £5,000) £000
Sir Alex Allan KCB (non-executive term ended 2 January 2025)	5-10 (FYE 10-15)	10-15
Dean Fathers DL (non-executive term ended 2 January 2025)	5-10 (FYE 10-15)	10-15
Anu Singh	10-15	10-15
Polly Curtis	10-15	10-15
Anne Davies	10-15	10-15
John Ainsworth	10-15	5-10 (FYE 10-15)
Michael Parsons	10-15	10-15
Sir Dave Thompson QPM DL (from 2 January 2025)	0-5 (FYE 10-15)	N/A
Amerdeep Somal (term ended 31 January 2024)	N/A	8-10 (FYE 10-15)

Amerdeep Somal was remunerated for her role as a non-executive Board member until she was appointed Local Government and Social Care Ombudsman from 1 February 2024. From this point she sat as a member of the PHSO Board ex-officio and no longer received any remuneration from PHSO.

Non-executive Board members do not receive a pension benefit and do not receive any taxable benefits in kind.

Pay policy for Board members

Rebecca Hilsenrath KC (Hon) was appointed as Acting Parliamentary and Health Service Ombudsman on 18 April 2024 following appointment by the King and ratification by Parliament. The Ombudsman post comprises two specific roles, with one salary for the combined post, paid directly from the Consolidated Fund. Rebecca Hilsenrath KC (Hon) was a member of the pension scheme and accrues pension benefits.

The PHSO Remuneration and Nominations Committee determines the pay and performance review arrangements of the Chief Executive and Chief Operating Officer (the senior executive team) in accordance with PHSO's Senior Pay Policy, which includes comparability with the 'Guidance for approval of senior pay: senior pay controls process' (available on www.gov.uk), Civil Service pay remit guidance (available on www.gov.uk), and appropriate pay market data on external comparison. Non-executive Board members' remuneration is decided by the Ombudsman and payments reflect different responsibilities carried out by Board members, such as chairing a committee.

Non-executive members are appointed to the Board for a term of three years, renewable for one further term. Further extension will be at the discretion of the Ombudsman. The contract appointment dates for non-executive members, dates of extension and end dates are shown in the table on [pages 78 and 79](#).

All Board members were appointed under fair and open competition. Executive Board members' appointments are open-ended. Early termination of an executive member's contract, other than for misconduct, would result in the individual receiving compensation as set out in the Civil Service Compensation Scheme.



REBECCA HILSENATH

Parliamentary and Health Service Ombudsman

Staff costs (audited)

	2024-25				2023-24
	Permanently employed staff £000	Fixed-term contracts £000	Agency staff £000	Total £000	Total £000
Wages and salaries	23,881	185	202	24,268	24,776
Social security costs	2,918	20	-	2,938	2,998
Other pension costs	6,654	47	-	6,701	6,462
Subtotal	33,453	252	202	33,907	34,236
Ombudsman's salary and on-costs	198	-	-	198	193
Total staff costs	33,651	252	202	34,105	34,429

Staff numbers and diversity at 31 March

At the end of March 2025, we employed 523.9 full-time equivalents (FTEs) excluding agency staff and non-executive Board members.

Senior managers by grade (full-time equivalents)

	31 March 2025			31 March 2024 (restated)
Grade	Female	Male	Total	Total
0 (Chief Executive Officer and Chief Operating Officer)	1	-	1	2
1 (Directors)	1	3	4	2
2 (Assistant Directors)	13	4	17	16
Total	15	7	22	20

Average number of persons employed during the year (audited)

	2024-25	2023-24
Permanent employees	550	577
Fixed-term contract employees	3.7	5.16
Total	553.7	582.16

Diversity statistics

The reported diversity statistics of our Board and employees are as follows. Some characteristics may be under-reported where colleagues have chosen not to provide the information.

	31 March 2025	31 March 2024	Population benchmark (where available)
The Board (9 members at 31 March 2025; 10 members at 31 March 2024)			
Female	56%	50%	51%
Asian, Black, Mixed Ethnicity and Other Ethnic Group	33%	20%	18%
Disabled	0%	0%	N/A
Lesbian, gay, bisexual and transgender	20%	20%	3%
Aged 50+	80%	80%	31%
Other employees			
Female	61%	60%	51%
Asian, Black, Mixed Ethnicity and Other Ethnic Group	17.8%	17%	18%
Disabled	18%	13%	N/A
Lesbian, gay, bisexual and transgender	12%	12%	3%
Part-time	16%	15%	N/A
Aged 50+	22%	20%	31%

The population benchmarks for the percentages of female colleagues, colleagues from Asian, Black, Mixed Ethnicity and Other Ethnic Groups, and colleagues aged 50 or older are from the working age 16 to 64 age grouping in the 2021 Census for England and Wales. The population benchmark for lesbian, gay, bisexual and transgender colleagues is for the population aged 16 and over in the 2021 Census for England and Wales. There is no appropriate population benchmark available through the 2021 Census for England and Wales data for disabled or part-time colleagues.

Fair pay disclosure (audited)

Reporting bodies are required to disclose:

- the relationship between the total remuneration of the highest-paid director in their organisation and the upper, median and lower quartile remuneration of the organisation's workforce
- the percentage change from the prior year to the current year in both the salary and the non-consolidated performance pay of the highest-paid director
- the percentage change from the prior year to the current year in both the average salary and the average performance pay of all employees excluding the highest-paid director.

	2024-25 £	2023-24 £	Percentage change %
Highest-paid director: salary (bands of £5,000)	165,000 - 170,000	180,000 - 185,000	-8%
Highest-paid director: non-consolidated performance pay (bands of £5,000)	5,000 - 10,000	5,000 - 10,000	0%
Highest-paid director: total remuneration (bands of £5,000)	170,000 - 175,000	190,000 - 195,000	-10%
Lowest paid salary (bands of £5,000)	20,000 - 25,000	20,000 - 25,000	0%
Average remuneration excluding the highest-paid director: salary	47,839	45,333	6%
75th percentile remuneration	54,732	52,932	3%
Median remuneration	38,158	36,903	3%
25th percentile remuneration	36,773	34,292	7%
Ratio highest-paid to 75th percentile remuneration	3.2:1	3.6:1	N/A
Ratio highest-paid to median remuneration	4.5:1	5.2:1	N/A
Ratio highest paid to 25th percentile remuneration	4.7:1	5.5:1	N/A

The value calculated in the salary banding includes annual leave sold. This is a benefit that was offered to all employees and has not been factored in any of the above calculations of median, 75th and 25th percentiles, nor any of the ratios. This was only applicable in 2024 to 2025.

Although the Ombudsman's salary cost is borne by PHSO, she is paid through a payroll managed by the Ministry of Justice and so this remuneration is not included in the calculation of the fair pay disclosures. The pay of non-executive Board members is also not included in the calculations. Remuneration for the purpose of the ratio disclosures includes salary, non-consolidated performance-related pay and benefits in kind. It does not include severance payments, employer pension contributions and the cash equivalent transfer value of pensions. The only employees who are eligible for performance-related pay are the Chief Executive Officer, the Chief Operating Officer and the Directors. The Chief Executive Officer's and the Chief Operating Officer's remuneration is disclosed in the table on [page 86](#).

The ratios of the total remuneration of the highest-paid director to the 75th percentile, median and 25th percentile remuneration have all reduced in 2024 to 2025 compared to 2023 to 2024, mainly due to a reduction in pay of the highest-paid director.

Average, 75th percentile and 25th percentile remuneration have all increased compared to 2023 to 2024 due to a number of factors, including an annual across-the-board cost of living increment of 3.4%.

Staff turnover

The attrition rate (turnover of staff) in 2024 to 2025 was 10.2%, compared to 10% in 2023 to 2024 and to wider public sector attrition which is reported in the Chartered Institute of Personnel and Development (CIPD) Spring 2024 report as 19%. Staff turnover, including agency workers, was 11.5% in 2024 to 2025, down from 12% in 2023 to 2024.

Health and safety

There were no reportable health and safety at work incidents in 2024 to 2025 (2023 to 2024: nil) under the Reporting of Injuries, Diseases and Dangerous Occurrences Regulations 2013.

Sickness absence

The average number of sick days in 2024 to 2025 decreased to 10.44 days per full-time equivalent (FTE) employee, from 10.58 days in 2023 to 2024. The CIPD health and wellbeing at work report published in September 2023 shows there is a marked increase in sickness absence across all sectors which is at its highest level (7.8 days across both private and public sector) in a decade. We have increased our efforts on managing sickness absence in the past 12 months and have seen a reduction in sickness levels in the early part of 2025 to 2026.

Off-payroll engagements

All public authorities who contract individuals to provide services through an intermediary for more than six months have to report on the financial arrangements, to make sure they are transparent and that the worker is paying the right amount of tax and National Insurance.

The tables below outline the off-payroll arrangements for 2024 to 2025. All the individuals who fall within these arrangements were employed on an ad hoc basis to provide specialist skills and were recruited through a robust recruitment process.

The following tables provide details of off-payroll engagements for more than £245 per day that lasted for longer than six months.

Number of existing engagements as of 31 March 2025	1
Of which:	
Number that have existed for less than one year at time of reporting	0
Number that have existed for between one and two years at time of reporting	1
Number that have existed for between two and three years at time of reporting	-
Number that have existed for between three and four years at time of reporting	-
Number that have existed for four or more years at time of reporting	0

All off-payroll workers are assessed under IR35 guidelines to establish how they should be paid.

All individuals who are directed by the organisation in their day-to-day tasks are deemed to fall within the scope of IR35 and must be paid as if they were an employee, even if it is via a third-party agency or umbrella company. This means that they will pay the correct amount of National Insurance and tax.

Contractors who are not directed by the organisation and are providing third-party advice and expertise fall outside the scope of IR35 and are paid via a limited company without deduction of tax and National Insurance. There was one contractor who fell into this category.

Total engagements at any point during the year ended 31 March 2025	1
Of which:	
Number not subject to off-payroll legislation	1
Number subject to off-payroll legislation and determined as in scope of IR35	-
Number subject to off-payroll legislation and determined as out of scope of IR35	-
Number of engagements reassessed for compliance or assurance purposes during the year	-

Employee relations

There were six days of industrial action with 221 working days lost in 2024 to 2025 due to a dispute with the Public and Commercial Services (PCS) Union. There were no days lost in 2023 to 2024 due to industrial action or other employee relations disputes.

Staff policies relating to the employment of disabled people

We have recruitment processes in place which ensure that shortlisting managers only assess the applicants skills, knowledge and experience for the role. All applications are anonymised and we are a Disability Confident employer.

Our employees who are or become disabled during their employment are given equal access to training and development opportunities. We have a well-established reasonable adjustments process in place with a disability passport to support colleagues and ensure that people are treated fairly.

Consultancy

Spending on consultancy was £55k in 2024 to 2025 (2023 to 2024: £118k). The expenditure in 2024 to 2025 primarily related to work developing our data strategy.

Pensions

For 2024 to 2025, contributions of £7.952m were payable to the Principal Civil Service Pension Scheme (PCSPS) (2023 to 2024: £7.718m) including both employee and employer's contributions at a rate of between 33.6% to 37% of pensionable earnings, based on salary bands.

The Scheme Actuary reviews employer contributions usually every four years following a full scheme valuation. The contribution rates are set to meet the cost of the benefits accruing during 2024 to 2025 to be paid when the member retires and not the benefits paid during this period to existing pensioners.

Employees that do not enter the Civil Service Pension Scheme can opt to open a partnership pension account or a stakeholder pension with an employer contribution. Employer's contributions of £88k (2023 to 2024: £80k) were paid to the provider appointed by the scheme manager (Legal & General). Employer contributions are age-related and ranged from 8% to 14.75%. Employers also match employee contributions up to 3% of pensionable earnings and 0.5% of pensionable pay to cover the cost of the future provision of lump sum benefits on death in service or ill health retirement of these employees.

Contributions due to the partnership pension providers at the balance sheet date were £12k (2023 to 2024: £11k).

Exit packages (audited)

There were seven exit packages in 2024 to 2025 (2023 to 2024: four). None of those were compulsory redundancies.

	2024-25	2023-24
Exit package band	Total number of exit packages by cost band	Total number of exit packages by cost band
< £10,000	1	1
£10,001 - £25,000	1	2
£25,001 - £50,000	3	-
£50,001 - £100,000	2	1
£100,001 - £150,000	1	-
£150,001 - £200,000	-	-
£200,001 - £250,000	-	-
Number	8	4
Total (£000)	£356	£115

Exit costs are accounted for in full in the year of departure. Ill-health retirement costs are met by the pension scheme and are not included in this table.

Explanation of terms used in the remuneration and staff report

Salary

Salary includes gross salary, overtime, reserved rights to London weighting or London allowances, recruitment and retention allowances, private office allowances, and any other allowance to the extent that it is subject to UK taxation. This report is based on payments made by PHSO and thus recorded in these accounts.

Benefits in kind

The monetary value of benefits in kind covers any benefit provided by PHSO and treated by HM Revenue and Customs as a taxable emolument. PHSO provided no taxable benefits in kind in either 2023 to 2024 or 2024 to 2025.

Civil Service pensions

Pension benefits are provided through the Civil Service pension arrangements.

The Principal Civil Service Pension Scheme (PCSPS) and the Civil Servants and Others Pension Scheme (CSOPS) – known as alpha – are unfunded multi-employer defined benefit schemes, but PHSO is unable to identify its share of the underlying assets and liabilities. The scheme actuary valued the PCSPS as at 31 March 2020.

You can find details in the resource accounts of the Cabinet Office:
Civil Superannuation [on the Civil Service Pensions website](#).

From 1 April 2015 a new pension scheme for civil servants was introduced – the Civil Servants and Others Pension Scheme, or alpha – which provides benefits on a career-average basis with a normal pension age equal to the member's State Pension age. From that date, all newly appointed civil servants and the majority of those already in service joined alpha. Prior to that date, civil servants participated in the Principal Civil Service Pension Scheme (PCSPS).

The PCSPS has four sections: three providing benefits on a final-salary basis (classic, premium or classic plus) with a normal pension age of 60, and one providing benefits on a whole-career basis (nuvos) with a normal pension age of 65.

These statutory arrangements are unfunded with the cost of benefits met by monies voted by Parliament each year. Pensions payable under classic, premium, classic plus, nuvos and alpha are increased annually in line with pensions increase legislation.

Existing members of the PCSPS who were within ten years of their normal pension age on 1 April 2012 remained in the PCSPS after 1 April 2015. Those who were between ten years and thirteen years and five months from their normal pension age on 1 April 2012 switched into alpha between 1 June 2015 and 1 February 2022. All members who switch to alpha have their PCSPS benefits banked, and those with earlier benefits in one of the final salary sections of the PCSPS will have those benefits based on their final salary when they leave alpha. (The pension figures quoted for officials show pension earned in PCSPS or alpha, as appropriate. Where the official has benefits in both the PCSPS and alpha, the figure quoted is the combined value of their benefits in the two schemes.)

Members who joined from October 2002 may opt for either the appropriate defined benefit arrangement or a 'money purchase' stakeholder pension with an employer contribution (partnership pension account).

Employee contributions are salary-related and range between 4.6% and 8.05% for members of classic, premium, classic plus, nuvos and alpha. Benefits in classic accrue at the rate of 1/80th of final pensionable earnings for each year of service. In addition, a lump sum equivalent to three years' initial pension is payable on retirement. For premium, benefits accrue at the rate of 1/60th of final pensionable earnings for each year of service. Unlike classic, there is no automatic lump sum. Classic plus is essentially a hybrid, with benefits for service before 1 October 2002 calculated broadly as per classic and benefits for service from October 2002 worked out as in premium. In nuvos, a member builds up a pension based on their pensionable earnings during their period of scheme membership. At the end of the scheme year (31 March), the member's earned pension account is credited with 2.3% of their pensionable earnings in that scheme year and the accrued pension is uprated in line with pensions increase legislation. Benefits in alpha build up in a similar way to nuvos, except that the accrual rate is 2.32%. In all cases, members may opt to give up (commute) pension for a lump sum up to the limits set by the Finance Act 2004.

The partnership pension account is a stakeholder pension arrangement. The employer makes a basic contribution of between 8% and 17.75% (depending on the age of the member) into a stakeholder pension.

The employee does not have to contribute, but where they make contributions, the employer will match these up to a limit of 3% of pensionable salary (in addition to the employer's basic contribution).

The accrued pension quoted is the pension the member is entitled to receive when they reach pension age, or immediately on ceasing to be an active member of the scheme if they are already at or over pension age. Pension age is 60 for members of classic, premium and classic plus, 65 for members of nuvos, and the higher of 65 or State Pension age for members of alpha. (The pension figures quoted for officials show pension earned in PCSPS or alpha, as appropriate. Where the official has benefits in both the PCSPS and alpha, the figure quoted is the combined value of their benefits in the two schemes, but note that part of that pension may be payable from different ages.).

Cash equivalent transfer values (CETVs)

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

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

CETV figures are calculated using the guidance on discount rates for calculating unfunded public service pension contribution rates that was extant at 31 March 2024. HM Treasury published updated guidance on 27 April 2023. This guidance will be used in the calculation of 2024 to 2025 CETV figures.

Real increase in CETV

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

Consultancy

Consultancy is expert or professional advice on options for change. It does not include ongoing contracted-out services, or legal advice.

Paula Sussex CBE

Accounting Officer

Ombudsman and Chair

7 July 2025



Parliamentary accountability and audit report 2024 to 2025

Statement of Outturn against Parliamentary Supply (audited)

In addition to the primary statements prepared under IFRS, the Government Financial Reporting Manual (FReM) requires PHSO to prepare a statement of Outturn against Parliamentary Supply (SOPS) and supporting notes.

The SOPS and related notes are subject to audit, as detailed in the Certificate and Report of the Comptroller and Auditor General to the Houses of Parliament.

The SOPS is a key accountability statement that shows, in detail, how an entity has spent against their Supply Estimate. Supply is the monetary provision (for resource and capital purposes) and cash (drawn primarily from the Consolidated Fund), that Parliament gives statutory authority for entities to utilise. The Estimate details Supply and is voted on by Parliament at the start of the financial year.

Should an entity exceed the limits set by their Supply Estimate, called control limits, their accounts will receive a qualified opinion.

The format of the SOPS mirrors the Supply Estimates, published on www.gov.uk, to enable comparability between what Parliament approves and the final outturn.

The SOPS contain a summary table, detailing performance against the control limits that Parliament have voted on, cash spent (budgets are compiled on an accruals basis and so outturn does not in all respects exactly align to cash spent) and administration.

The supporting notes detail the following: Outturn by Estimate line, providing a more detailed breakdown (note 1); a reconciliation of outturn to net operating expenditure in the SOCNE, to tie the SOPS to the financial statements (note 2) and a reconciliation of outturn to net cash requirement (note 3).

The SOPS and Estimates are compiled against the budgeting framework, which is similar to, but different to, IFRS. An understanding of the budgeting framework and an explanation of key terms is provided on [page 50](#), in the financial review section of the performance report. Further information on the Public Spending Framework and the reasons why budgeting rules are different to IFRS can also be found in chapter 1 of the Consolidated Budgeting Guidance, available on www.gov.uk.

The SOPS provides a detailed view of financial performance, in a form that is voted on and recognised by Parliament. The financial review, in the performance report, provides a summarised discussion of outturn against estimate and functions as an introduction to the SOPS disclosures..

Summary of Resource and Capital Outturn 2024-25

		2024-25								2023-24
		Estimate			Outturn					Outturn £000
SoPS Note		Voted £000	Non- Voted £000	Total £000	Voted £000	Non- Voted £000	Total £000	Voted outturn compared to Estimate: saving/ (excess) £000	Total outturn compared to Estimate: saving/ (excess) £000	
Departmental Expenditure Limit										
- Resource	1.1	43,088	216	43,304	42,024	198	42,222	1,064	1,082	41,430
- Capital	1.2	2,200	-	2,200	844	-	844	1,356	1,356	2,031
Annually Managed Expenditure										
- Resource	1.1	600	-	600	(709)	-	(709)	1,309	1,309	602
- Capital	1.2	384	-	384	6	-	6	378	378	32
Total		46,272	216	46,488	42,165	198	42,363	4,107	4,125	44,095
Total Resource		43,688	216	43,904	41,315	198	41,513	2,373	2,391	42,032
Total Capital		2,584	-	2,584	850	-	850	1,734	1,734	2,063
Total		46,272	216	46,488	42,165	198	42,363	4,107	4,125	44,095

Figures in the areas outlined in bold are voted totals subject to Parliamentary control. Refer to the Supply Estimates guidance manual, available on [gov.uk](https://www.gov.uk), for details on the control limits voted by Parliament.

The underspend in the Capital Departmental Expenditure Limit relates to IFRS 16 costs not required.

Net Cash Requirement 2024-25

		2024-25			2023-24
	SoPS Note	Estimate £000	Outturn £000	Outturn compared to Estimate: saving/ (excess) £000	Outturn £000
Net Cash Requirement	3	43,565	40,869	2,696	42,287

For Estimates purposes, all PHSO income and expenditure is classified as Programme. The Statement of Parliamentary Supply does not therefore report against an Administration Cost Limit.

Notes to the Statement of Outturn against Parliamentary Supply (SoPS)

SoPS 1 Outturn detail, by Estimate line

SoPS 1.1 Analysis of resource outturn by Estimate line

	2024-25					2023-24
	Outturn			Estimate	Net Total compared with Estimate	Outturn total £000
	Gross £000	Income £000	Net £000	Net total £000	£000	
Spending in Departmental Expenditure Limits (DEL)						
Voted expenditure	42,080	(56)	42,024	43,088	1,064	41,237
Of which						
A Administration	42,080	(56)	42,024	43,088	1,064	41,237
Non-voted expenditure	198	-	198	216	18	193
Of which						
B Ombudsman's salary and social security	198	-	198	216	18	193
Total	42,278	(56)	42,222	43,304	1,082	41,430
Spending in Resource Annually Managed Expenditure (RAME)						
Voted expenditure	(709)	-	(709)	600	1,309	602
Of which						
C Creation of Provisions	(709)	-	(709)	600	1,309	602
Total	41,569	(56)	41,513	43,904	2,391	42,032

There were no virements. Virements are the reallocation of provision in the Estimates that do not require Parliamentary authority (because Parliament does not vote to that level of detail and delegates to HM Treasury). Further information on virements is provided in the Supply Estimates Manual, available on [gov.uk](https://www.gov.uk). The term 'Administration' above does not refer to our expenditure limit, which is classified as 'Programme'.

SoPS 1.2. Analysis of capital outturn by Estimate line

	2024-25					2023-24
	Outturn			Estimate	Net Total compared with Estimate	Outturn total £000
	Gross £000	Income £000	Net £000	Net total £000	£000	
Spending in Capital Departmental Expenditure Limit (CDEL)						
Voted expenditure	844	-	844	2,200	1,356	2,031
Of which						
Administration	844	-	844	2,200	1,356	2,031
Spending in Capital Annually Managed Expenditure (CAME)						
Voted Expenditure	6	-	6	384	378	32
Of which						
Creation of Provisions	6	-	6	384	378	32
Total	850	-	850	2,584	1,734	2,063

SoPS 2. Reconciliation of Net Resource Outturn to Net Operating Expenditure

The Resource Outturn in the Statement of Parliamentary Supply is the same as the net operating expenditure in the Statement of Comprehensive Net Expenditure.

SoPS 3. Reconciliation of Net Resource Outturn to Net Cash Requirement

	Note	Estimate £000	Outturn £000	Net total outturn compared with Estimate: savings/ (excess) £000
Resource Outturn	SoPS1.1	43,904	41,513	2,391
Capital Outturn	SoPS1.2	2,584	850	1,734
Accruals to cash adjustments:				
Adjustment to remove non-cash items:				
Depreciation, Amortisation and Impairments	5,6,7	(3,350)	(2,664)	(686)
New provisions and adjustments to previous provisions	12	(984)	64	(1,048)
Other non-cash items	3, SoCTE	-	(73)	73
Adjustments to reflect movements in working balances				
Increase/(decrease) in receivables	9	-	237	(237)
(Increase)/decrease in payables	10,11	1,627	-	1,627
Repayments of lease liabilities	11	-	501	(501)
Net change in provisions	12	-	639	(639)
		43,781	41,067	2,714
Removal of non-voted budget items:				
Consolidated Fund	SoPS1.1	(216)	(198)	(18)
Net Cash Requirement		43,565	40,869	2,696

As noted in the introduction to the SOPS above, outturn and the Estimates are compiled against the budgeting framework, not on a cash basis. Therefore, this reconciliation bridges the resource and capital outturn to the net cash requirement.

Parliamentary Accountability Disclosures (audited)

Regularity

There were no irregularities during 2024 to 2025 (nil 2023 to 2024).

Losses and special payments

	2024-25		2023-24	
	No. of cases	£000	No. of cases	£000
Fruitless payments	-	-	1	4
Administrative write offs	22	302	15	2
Special payments	17	39	32	16
Total	39	341	48	22

There were zero fruitless payment incurred in 2024-25 (2023-24: one for £4k).

Administrative write offs relate mainly to disposals of assets that could not be used for any other purpose and were not cost effective to resell. There was one debtor written off as irrecoverable for £2k.

Special payments consist of compensation payments to people who complained to us about poor service they received from PHSO. As described on [page 44](#), in 2024-25 we made 13 compensation payments which came to a total of £7k and 4 legal payments which came to a total of £32k.

Fees and charges

PHSO has not received any income related to fees and charges in 2024-25 (2023-24: nil).

Remote contingent liabilities

There are no remote contingent liabilities as at 31 March 2025 (nil 31 March 2024).

There were no contingent assets or liabilities as at 31 March 2025 (nil 31 March 2024).

No guarantees, indemnities or letters of comfort have been issued by PHSO.

Paula Sussex CBE

Accounting Officer
Ombudsman and Chair

7 July 2025

Independent Auditor's report to the Board of the Parliamentary and Health Service Ombudsman and the Houses of Parliament

Opinion on financial statements

I have audited the financial statements of the Parliamentary and Health Service Ombudsman for the year ended 31 March 2025.

The financial statements comprise the Parliamentary and Health Service Ombudsman's

- Statement of Financial Position as at 31 March 2025;
- Statement of Comprehensive Net Expenditure, Statement of Cash Flows and Statement of Changes in Taxpayers' Equity for the year then ended; and
- the related notes including the significant accounting policies.

The financial reporting framework that has been applied in the preparation of the financial statements is applicable law and UK adopted international accounting standards.

In my opinion, the financial statements:

- give a true and fair view of the state of the Parliamentary and Health Service Ombudsman's affairs as at 31 March 2025 and its net expenditure for the year then ended; and
- have been properly prepared in accordance with the International Standards as interpreted by HM Treasury's Government Financial Reporting Manual.

Opinion on regularity

In my opinion, in all material respects:

- the Statement of Outturn against Parliamentary Supply properly presents the outturn against voted Parliamentary control totals for the year ended 31 March 2025 and shows that those totals have not been exceeded; and
- the income and expenditure recorded in the financial statements have been applied to the purposes intended by Parliament and the financial transactions recorded in the financial statements conform to the authorities which govern them.

Basis for opinions

I conducted my audit in accordance with International Standards on Auditing (UK) (ISAs UK), applicable law and Practice Note 10 Audit of Financial Statements and Regularity of Public Sector Bodies in the United Kingdom (2024). My responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of my report.

Those standards require me and my staff to comply with the Financial Reporting Council's Revised Ethical Standard 2024. I am independent of the Parliamentary and Health Service Ombudsman in accordance with the ethical requirements that are relevant to my audit of the financial statements in the UK. My staff and I have fulfilled our other ethical responsibilities in accordance with these requirements.

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

Conclusions relating to going concern

In auditing the financial statements, I have concluded that the Parliamentary and Health Service Ombudsman's use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work I have performed, I have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Parliamentary and Health Service Ombudsman's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

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

Other information

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

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

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

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

I have nothing to report in this regard.

Opinion on other matters

In my opinion the part of the Remuneration and Staff Report to be audited has been properly prepared in accordance with HM Treasury's Government Financial Reporting Manual.

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

- the parts of the Accountability Report subject to audit have been properly prepared in accordance with HM Treasury's Government Financial Reporting Manual; and
- the information given in the Accountability and Performance Reports for the financial year for which the financial statements are prepared is consistent with the financial statements and is in accordance with the applicable legal requirements.

Matters on which I report by exception

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

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

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

Responsibilities of the Accounting Officer for the financial statements

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

- maintaining proper accounting records;
- providing the C&AG with access to all information of which management is aware that is relevant to the preparation of the financial statements such as records, documentation and other matters;
- providing the C&AG with additional information and explanations needed for his audit;
- providing the C&AG with unrestricted access to persons within the Parliamentary and Health Service Ombudsman from whom the auditor determines it necessary to obtain audit evidence;
- ensuring such internal controls are in place as deemed necessary to enable the preparation of financial statements to be free from material misstatement, whether due to fraud or error;
- preparing financial statements which give a true and fair view in accordance with International Accounting Standards as interpreted by HM Treasury's Government Financial Reporting Manual;
- preparing the annual report, which includes the Remuneration and Staff Report, in accordance with HM Treasury's Government Financial Reporting Manual; and
- assessing the Parliamentary and Health Service Ombudsman's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Accounting Officer anticipates that the services provided by the Parliamentary and Health Service Ombudsman will not continue to be provided in the future.

Auditor's responsibilities for the audit of the financial statements

My responsibility is to audit and express an opinion on the financial statements in accordance with the applicable law and International Standards on Auditing (UK) (ISAs (UK)).

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

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

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

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

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

- considered the nature of the sector, control environment and operational performance including the design of Parliamentary and Health Service Ombudsman's accounting policies;
- inquired of management, the Parliamentary and Health Service Ombudsman's head of internal audit and those charged with governance, including obtaining and reviewing supporting documentation relating to the Parliamentary and Health Service Ombudsman's policies and procedures on:
 - identifying, evaluating and complying with laws and regulations;
 - detecting and responding to the risks of fraud; and
 - the internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations including the Parliamentary and Health Service Ombudsman's controls relating to the Parliamentary and Health Service Ombudsman's compliance with the Parliamentary Commissioners Act 1967, the Health Services Commissioners Act 1993 and Managing Public Money;
- inquired of management, the Parliamentary and Health Service Ombudsman's head of internal audit and those charged with governance whether:
 - they were aware of any instances of non-compliance with laws and regulations;
 - they had knowledge of any actual, suspected, or alleged fraud;
- discussed with the engagement team regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.

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

I obtained an understanding of the Parliamentary and Health Service Ombudsman's framework of authority and other legal and regulatory frameworks in which the Parliamentary and Health Service Ombudsman operates. I focused on those laws and regulations that had a direct effect on material amounts and disclosures in the financial statements or that had a fundamental effect on the operations of the Parliamentary and Health Service Ombudsman. The key laws and regulations I considered in this context included the Parliamentary and Health Service Ombudsman's compliance with the Parliamentary Commissioners Act 1967, the Health Service Commissioners Act 1993, Managing Public Money, Supply and Appropriation (Main Estimates) Act 1993 employment law and tax Legislation.

Audit response to identified risk

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

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

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

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

Other auditor's responsibilities

I am required to obtain appropriate evidence sufficient to give reasonable assurance that the Statement of Outturn against Parliamentary Supply properly presents the outturn against voted Parliamentary control totals and that those totals have not been exceeded. The voted Parliamentary control totals are Departmental Expenditure Limits (Resource and Capital), Annually Managed Expenditure (Resource and Capital), Non-Budget (Resource) and Net Cash Requirement.

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

I communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control I identify during my audit.

Gareth Davies

10 July 2025

Comptroller and Auditor General

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

An abstract graphic consisting of several overlapping circles and thick, curved lines in various shades of blue. The lines and circles are arranged in a way that creates a sense of movement and depth, with some elements appearing to be in front of others. The overall effect is a complex, layered pattern that fills the upper half of the page.

Financial statements

Statement of Comprehensive Net Expenditure for the year ended 31 March 2025

This statement summarises the expenditure and income generated and consumed on an accruals basis. It also includes other comprehensive income and expenditure, which include changes to the values of non-current assets and other financial instruments that cannot yet be recognised as income or expenditure.

		2024-25	2023-24
	Note	£000	£000
Operating income	4	56	61
Operating expenditure			
Staff costs	3	33,202	33,752
Purchase of goods and services	3	5,607	5,084
Depreciation, amortisation, impairment charges and adjustments	3	2,664	2,565
Provision expense	12	(70)	622
Total operating expenditure		41,403	42,023
Net operating expenditure		41,347	41,962
Finance costs	11	166	70
Net expenditure for the year		41,513	42,032
Other comprehensive expenditure		-	-
Comprehensive net expenditure		41,513	42,032

The notes on [pages 123 to 145](#) form part of these accounts.

Statement of Financial Position as at 31 March 2025

This statement presents the financial position of PHSO. It comprises three main components: assets owned or controlled; liabilities owed to other bodies; and equity, the remaining value of the entity.

		31 March 2025	31 March 2024
	Note	£000	£000
Non-current assets			
Property, plant and equipment	5	2,398	2,469
Intangible assets	6	2,735	2,618
Right-of-use assets	7	4,493	6,353
Total non-current assets		9,626	11,440
Current assets			
Trade and other receivables	9	1,014	777
Cash at bank	8	257	135
Total current assets		1,271	912
Total assets		10,897	12,352
Current liabilities			
Trade and other payables	10	(3,688)	(2,412)
Provisions	12	(211)	(701)
Lease liability	11	(984)	(949)
Total current liabilities		(4,883)	(4,062)
Total assets less current liabilities		6,014	8,290
Non-current liabilities			
Provisions	12	(645)	(858)
Lease liability	11	(4,292)	(5,906)
Total non-current liabilities		(4,937)	(6,764)
Total assets less total liabilities		1,077	1,526
Taxpayers' equity and other reserves			
General Fund		1,077	1,526
Total equity		1,077	1,526

The notes on [pages 123 to 145](#) form part of these accounts.

Paula Sussex CBE

Accounting Officer
Ombudsman and Chair

7 July 2025

Statement of Cash Flows for the year ended 31 March 2025

The Statement of Cash Flows shows the changes in cash and cash equivalents of PHSO during the reporting period. The statement shows how PHSO generates and uses cash and cash equivalents by classifying cash flows as operating, investing and financing activities. The amount of net cash flows arising from operating activities is a key indicator of service costs and the extent to which these operations are funded. Investing activities represent the extent to which cash inflows and outflows have been made for resources which are intended to contribute to PHSO's future public service delivery.

		2024-25	2023-24
	Note	£000	£000
Cash flows from operating activities			
Net expenditure for the year	2	(41,513)	(42,032)
Adjustments for non-cash transactions	3,12	2,667	3,253
Decrease/(Increase) in trade and other receivables	9	(237)	106
Increase/(decrease) in trade payables	10	1,276	(1,190)
Movements in payables/receivables relating to items not passing through the Statement of Comprehensive Net Expenditure	10	(198)	54
Use of provisions	12	(639)	(20)
Net cash outflow from operating activities		(38,644)	(39,829)
Cash flows from investing activities			
Purchase of property, plant and equipment	5	(854)	(1,154)
Additions to intangible assets	6	(992)	(681)
Net cash outflow from investing activities		(1,846)	(1,835)

Statement of Cash Flows for the year ended 31 March 2025 (continued)

		2024-25	2023-24
	Note	£000	£000
Cash flows from financing activities			
From the Consolidated Fund (Supply): current year		40,915	42,233
From the Consolidated Fund (Non-Supply)	3	198	193
Capital element in respect of lease payments	11	(667)	(886)
Interest element in respect of lease payments	11	166	70
Net cash flows from financing activities		40,612	41,610
Net increase/(decrease) in cash in the period before adjustment for receipts and payments to the Consolidated Fund		122	(54)
Payments of amounts due to the Consolidated Fund		-	-
Net increase/(decrease) in cash in the period after adjustment for receipts and payments to the Consolidated Fund		122	(54)
Cash at the beginning of the period	8	135	189
Cash at the end of the period	8	257	135

The notes on [pages 123 to 145](#) form part of these accounts.

Statement of Changes in Taxpayers' Equity for the year ended 31 March 2025

This statement shows the movement in the year on the different reserves held by PHSO, analysed into 'general fund reserves' (that is, those reserves that reflect a contribution from the Consolidated Fund).

The General Fund represents the total assets less liabilities of a department, to the extent that the total is not represented by other reserves and financing items.

	Note	Taxpayers' equity £000
Balance at 31 March 2023		1,012
Net Parliamentary Funding – drawn down		42,233
Net Parliamentary Funding – deemed		189
Consolidated Fund Standing Services	3	193
Supply Payable Adjustment	10	(135)
Comprehensive net expenditure for the year	2	(42,032)
Auditor's remuneration	3	66
Balance at 31 March 2024		1,526
Net Parliamentary Funding – drawn down		40,915
Net Parliamentary Funding – deemed		135
Consolidated Fund Standing Services	3	198
Supply Payable Adjustment	10	(257)
Comprehensive net expenditure for the year	2	(41,513)
Auditor's remuneration	3	73
Balance at 31 March 2025		1,077

Deemed funding and supply payable adjustment refer to opening and closing balances due to the Consolidated Fund respectively, and match opening and closing cash balances held.

The notes on [pages 123 to 145](#) form part of these accounts.

Notes to the Resource Accounts

1. Statement of accounting policies

These financial statements have been prepared in accordance with International Financial Reporting Standards as adapted and interpreted by the Government Financial Reporting Manual 2024-25 issued by HM Treasury (FrM), for use within Central Government. Where the FrM permits a choice of accounting policy, the accounting policy that is judged to be most appropriate to our particular circumstances for the purpose of giving a true and fair view has been selected. The particular policies adopted by PHSO are described below.

The accounting policies have been applied consistently to all periods presented in these financial statements.

1.1 Financing

PHSO is primarily resourced by funds approved by the House of Commons through the annual Supply and Appropriation Act. Resources are drawn down each month to meet expenditure requirements.

1.2 Income

Revenue Recognition

PHSO's only income is in the form of recharges of costs. These recharges have been measured at the fair value of the consideration received or receivable. PHSO recognises these recharges when the amount of revenue and related cost can be reliably measured, and it is probable that the collectability of the related receivable is reasonably assured.

IFRS 15 has been applied, and income is recognised when PHSO has fulfilled the obligations which give rise to the income.

Operating income relates directly to the operating activities which are within the PHSO Ambit.

The level of income that may be used in support of our activities is set out in the parliamentary estimates. Income earned in excess of the approved level, or income of a type for which we do not have parliamentary approval, cannot be used in support of PHSO's activities and is required to be paid over to the Consolidated Fund as excess income.

1.3 Property, plant and equipment

Expenditure on property, plant and equipment of £3,000 or more is capitalised. Similar assets costing less than £3,000 may be capitalised if they are acquired at broadly the same time, providing they are capital in nature and there are enough assets to be worth more than £3,000 in total.

On initial recognition, assets are measured at cost including any costs, such as installation costs, directly attributable to bringing them into working condition. No revaluation has been carried out as the difference would be immaterial. All property, plant and equipment is reviewed annually for impairment and is carried at cost for a proxy for fair value.

Assets are disposed of once they are confirmed to be no longer in use or the asset is confirmed to no longer exist. The method of disposal will be dependent on the nature of the asset, taking into account security and cost factors. Any residual net book value for the asset is charged to the Statement of Comprehensive Net Expenditure.

1.4 Intangible assets

Expenditure on intangible assets, which is software and associated costs of implementation, is capitalised when the cost is £3,000 or more. Intangible assets costing less than £3,000 may be capitalised, providing they are capital in nature and there are enough assets and associated costs to be worth more than £3,000 in total.

PHSO capitalises the labour costs for staff and contractors who were working on capital projects on an ongoing basis for more than 10% of their time.

Intangible assets are reviewed annually for impairment and are carried at cost as a proxy for fair value.

1.5 Depreciation and Amortisation

Property, plant and equipment are depreciated at rates calculated to write assets down to their estimated residual value on a straight-line basis over their estimated useful lives. Software licences are amortised over the shorter of the term of the licence and the useful economic life. Asset lives are within in the following ranges:

- furniture and fittings – five years
- IT software and equipment – three to ten years
- office machinery – five years
- leasehold improvements – the lesser of ten years or the lease term.

Where assets are contained in right-of-use assets, the life of the asset reflects the length of the lease.

1.6 Trade payables

Trade payables are obligations to pay for goods or services that have been acquired from suppliers in the ordinary course of business. Trade payables are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. A threshold of £100 applies for accruals.

1.7 Value added tax

PHSO is not registered for value added tax (VAT) and these accounts are prepared on a VAT-inclusive basis.

1.8 Prepayments

Prepayments represent cash paid by the organisation prior to the reporting date in consideration for goods or services received after the reporting date.

1.9 Right-of-use assets and lease liabilities

PHSO applies IFRS 16, as interpreted and adapted in the FReM.

For any new contracts, PHSO considers whether a contract is, or contains, a lease. A lease is defined as 'a contract, or part of a contract, that conveys the right to use an asset (the underlying asset) for a period of time in exchange for consideration'. To apply this definition PHSO assesses whether the contract meets three key evaluations which are whether:

- the contract contains an identified asset, which is either explicitly identified in the contract or implicitly specified by being identified at the time the asset is made available to PHSO
- PHSO has the right to obtain substantially all the economic benefits from use of the identified asset throughout the period of use, considering its rights within the defined scope of the contract
- PHSO assesses whether it has the right to direct 'how and for what purpose' the asset is used throughout the period of use.

At lease commencement date, PHSO recognises the right-of-use asset and lease liability, excluding VAT, on the Statement of Financial Position. Right-of-use assets are measured at cost, which is made up of the initial measurement of the lease liability, any lease payments made in advance of the lease commencement date (net of any incentives received) up to the end of or extension of lease, whichever is later, or up to termination of lease if any.

PHSO depreciates the right-of-use assets on a straight-line basis at rates estimated to write off their book values from the month in which an asset is brought into service, to the end of the lease term. The assets' residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period. PHSO also assesses the right-of-use asset for impairment when such indicators exist.

Subsequent to initial measurement, the liability will be reduced for payments made and increased for interest. It is remeasured to reflect any reassessment or modification, or if there are changes in in-substance fixed payments. The carrying amount of the right-of-use asset is adjusted by the same amount as the adjustment to the carrying value of the lease liability. There is no immediate gain or loss, but the revised cash flows will impact the statement of comprehensive net expenditure over the remaining term of the lease. Exceptions to this principle are when a reduction in the carrying value of the lease liability is greater than the carrying value of the related right-of-use asset at the point of remeasurement, in which case the asset is reduced to £nil and the excess is recognised in the statement of comprehensive net expenditure, and in many cases where a lease modification decreases the scope of an existing lease. Revaluation of right-of-use assets, if any, will be recognised in the revaluation reserve.

PHSO measures the lease liability at the present value of the lease payments unpaid at the commencement date, discounted using the relevant HM Treasury rate.

Lease payments included in the measurement of the lease liability are made up of fixed payments, and if any, the variable payments based on an index or rate, amounts expected to be payable under a residual value guarantee and payments arising from options reasonably certain to be exercised.

PHSO has elected to account for short-term leases of less than 12 months and leases of low-value assets using the practical expedients. Instead of recognising a right-of-use asset and lease liability, the payments in relation to these are recognised as an expenditure in the statement of comprehensive net expenditure on a straight-line basis over the lease term.

Liability for leases not yet commenced to which PHSO is committed to is recorded on the Statement of Financial Position only from the date of a signed lease agreement.

In Manchester, PHSO leases four floors of the Citygate building. The lease period is for 15 years from 1 October 2017 to 30 September 2032, with break clauses at 5 and 10 years. In London, PHSO leases part of the 21st floor at Millbank Tower. The lease was renegotiated during 2023-24 and the new lease period is from 25 March 2024 to 24 September 2025.

Liquidity risk is a risk that PHSO might not meet its obligations. PHSO manages its liquidity needs by forecasting cashflows. Liquidity needs are monitored in various time bands on a day-to-day, week-to-week basis and forecast through to financial year end. Net cash requirements are compared to available funding and is expected to be sufficient.

1.10 Accounting estimates

Significant accounting estimates have been made in relation to provisions. No other significant accounting estimates or judgments have been made in preparing these accounts.

1.11 Provisions

Dilapidations have been reviewed and provision made based on estimated costs provided by external professional property advisors in 2023-24 and 2024-25 and uplifted for inflation in line with CPIH. The increase in the dilapidations provision for the Millbank premises has been capitalised according to IFRS 16 (Note 7).

Provisions in respect of Legal Costs have been included and are the best estimates of the potential liabilities. These costs have been accounted for in the statement of comprehensive net expenditure.

In accordance with IAS 37, provisions are recognised when there is a present obligation (legal or constructive) as a result of a past event, it is probable that the obligation will be settled, and a reliable estimate can be made of the amount of the obligation.

1.12 Going concern

The Parliamentary Commissioner for Administration, otherwise known as the Parliamentary Ombudsman, is an independent office-holder appointed by the Crown under the Parliamentary Commissioner Act 1967. The Parliamentary Ombudsman is also currently appointed as the Health Service Commissioner for England, an independent office-holder appointed by the Crown under the Health Service Commissioners Act 1993. The Office of the Parliamentary Commissioner for Administration and the Health Service Commissioner for England exists to support the work of the Ombudsman and, in her opinion, as long as the provisions of the Parliamentary Commissioner Act 1967 and the Health Service Commissioners Act 1993 apply, the services of PHSO will continue in operation.

The funding estimate for 2025-26 for the Parliamentary and Health Service Ombudsman has been approved by Parliament.

We are satisfied that these matters do not give rise to a material uncertainty around the going concern status of PHSO. The accounts have therefore been prepared on a going concern basis.

1.13 Financial instruments

As the cash requirements of the department are met through the Estimates process, financial instruments play a more limited role in creating and managing risk than would apply to a non-public sector body of a similar size. The majority of financial instruments relate to contracts for non-financial items in line with the department's expected purchase and usage requirements and the department is therefore usually exposed to little credit, liquidity or market risk. We initially recognise trade and other payables at cost, where the time value of money is material, we subsequently measure payables at amortised cost.

1.14 Changes to the 2025-26 FReM

In December 2023, HM Treasury released an exposure draft on potential changes to make to valuing and accounting for non-investment assets (for example, property, plant and equipment (PPE), intangible assets). The following changes to the valuation and accounting of non-investment assets is to be included in the 2025-26 FReM for mandatory implementation: references to assets being held for their 'service potential' and the terms 'specialised/non-specialised' assets are being removed from the FReM. Non-investment assets are instead described as assets held for their 'operational capacity'. This change has no impact on the valuation basis of non-investment assets, which remains Existing Use Value (EUV). An adaptation to IAS 16 will be introduced to withdraw the requirement to revalue an asset where its fair value materially differs from its carrying value. Assets are now valued using the one of the following processes: a quinquennial revaluation supplemented by annual indexation; a rolling programme of valuations over a 5-year cycle, with annual indexation applied to assets during the 4 intervening years; for non-property assets only, appropriate indices; in rare circumstances where an index is not available, a quinquennial revaluation supplemented by a desktop revaluation in year 3. The option to measure intangible assets using the revaluation model is withdrawn. The carrying values of intangible assets at 31 March 2025 will be considered the historical cost at 1 April 2025.

1.15 Impending application of newly issued Accounting Standards not yet effective

IFRS 17 - Insurance contracts: This standard replaces IFRS 4 and will be adopted and interpreted in the FReM on 1 April 2025. The standard applies to issued insurance contracts and the reporting of these in the financial statements to provide comparability and increase transparency. It is expected there will be no impact on the 2025-26 accounts as PHSO does not hold any such arrangements.

No new accounting standards or revisions to existing standards have been adopted early by PHSO in 2024-25.

2. Statement of Operating Costs by Operating Segment

For internal reporting purposes, resource costs are broken down on a 'directorate' basis and further classified by expenditure type.

The four main areas of activity at PHSO are set out below:

- **Operations, Legal and Clinical:** responsible for the delivery of casework and customer service and all legal and clinical advice.
- **Strategy:** responsible for engagement, promotion, evaluation and policy supporting our objectives.
- **Digital and Transformation:** responsible for the delivery, design and support of our technology solutions and the transformation capability to achieve our strategic objectives.
- **Corporate Services:** responsible for the services which support delivery of our casework and all our other functions.

Staff costs (including on-costs such as pensions and National Insurance), general budgets (including travel and subsistence expenses), the direct costs of our casework, and related income are allocated for internal management reporting purposes as follows:

	2024-25				
	Operations, Legal and Clinical £000	Strategy £000	Digital and Transformation £000	Corporate Services £000	Total £000
Staff costs	22,899	2,684	3,885	3,734	33,202
Other employee expenditure	44	40	18	69	171
External casework costs	379	-	-	-	379
Other professional advice	54	8	204	199	465
Research, media and publications	2	355	12	-	369
Accommodation costs	-	-	-	2,466	2,466
IT and telecommunications	-	15	1,845	1,255	3,115
Recruitment	-	-	-	128	128
External learning and staff development	-	-	-	203	203
Other central overheads	-	-	-	525	525
Provisions	-	-	-	(331)	(331)
Early departure costs	21	315	53	322	711
Finance costs	-	-	-	166	166
Income	(2)	-	(5)	(49)	(56)
Net operating expenditure	23,397	3,417	6,012	8,687	41,513

2. Statement of Operating Costs by Operating Segment (continued)

	2023-24 (restated)				
	Operations, Legal and Clinical £000	Strategy £000	Digital and Transformation £000	Corporate Services £000	Total £000
Staff costs	22,761	2,747	3,450	4,794	33,752
Other employee expenditure	54	58	30	109	251
External casework costs	438	14	-	-	452
Other professional advice	291	5	46	199	541
Research, media and publications	11	252	3	2	268
Accommodation costs	-	-	-	2,370	2,370
IT and telecommunications	-	13	1,615	1,591	3,219
Recruitment	-	-	-	180	180
External learning and staff development	-	-	-	87	87
Other central overheads	-	-	-	233	233
Provisions	-	-	-	602	602
Early departure costs	17	24	27	-	68
Finance costs	-	-	-	70	70
Income	-	-	-	(61)	(61)
Net operating expenditure	23,572	3,113	5,171	10,176	42,032

The majority of central overhead costs, such as accommodation costs, telephones and staff learning and development, are managed within Corporate Services. PHSO does not reallocate these costs to the other directorates. The Digital, Data and Technology Department, and the Transformation Department came together to form a new directorate, Digital and Transformation, under the leadership of the Chief Digital and Transformation Officer, and as such the comparatives have been restated. It was previously included in Corporate Services.

Assets and liabilities are not reported by directorate but at organisational level.

3. Expenditure

		2024-25	2023-24
	Note	£000	£000
Cash items			
Wages and salaries		24,268	24,776
Less: capitalised staff costs		(903)	(677)
Social security costs		2,938	2,998
Other pension costs		6,701	6,462
Ombudsman's salary and social security		198	193
Staff costs		33,202	33,752
Early departure costs		478	68
Information and communications technology		2,142	1,749
Goods and services (including Finance Costs)		1,875	1,997
Accommodation costs		1,072	1,124
Accommodation operating leases		133	150
Purchases of goods and services		5,700	5,088
Total cash items		38,902	38,840
Non-cash items			
Auditor's remuneration		73	66
		73	66
Depreciation and amortisation of fixed assets:			
Property, plant and equipment	5	753	718
Intangible assets	6	823	985
Right-of-use assets	7	788	862
Loss on disposal and impairments	5,6	300	-
Depreciation impairment charges and adjustments		2,664	2,565
Provisions:			
Provided in year	12	63	662
Provisions not required written back	12	(133)	(40)
Provision expense		(70)	622
Total non-cash items		2,667	3,253
Total		41,569	42,093

Auditors have received no remuneration for non-audit work.

Staff related costs

	2024-25				2023-24
	Permanently employed staff £000	Fixed term contracts £000	Agency staff £000	Total £000	Total £000
Wages and salaries	23,881	185	202	24,268	24,776
Social security costs	2,918	20	-	2,938	2,998
Other pension costs	6,654	47	-	6,701	6,462
Less capitalised salary costs	(792)	(50)	(61)	(903)	(677)
Sub total	32,661	202	141	33,004	33,559
Ombudsman's salary and social security	198	-	-	198	193
Total gross costs	32,859	202	141	33,202	33,752

The Principal Civil Service Pension Scheme (PCSPS) and the Civil Servants and Others Pension Scheme (CSOPS) – known as “alpha” – are unfunded multi-employer defined benefit schemes, but PHSO is unable to identify its share of the underlying assets and liabilities. The scheme actuary valued the PCSPS as at 31 March 2020.

You can find details in the resource accounts of the Cabinet Office:

Civil Superannuation [on the Civil Service Pensions website](#).

For 2024-25, contributions of £7.952m were payable to the Principal Civil Service Pension Scheme (PCSPS) (2023-24: £7.718m) including both employee and employer's contributions at a rate of 33.6% to 37% of pensionable earnings, based on salary bands.

The Scheme Actuary reviews employer contributions usually every four years following a full scheme valuation. The contribution rates are set to meet the cost of the benefits accruing during 2024-25 to be paid when the member retires and not the benefits paid during this period to existing pensioners.

Employees that do not enter the Civil Service Pension Scheme can opt to open a partnership pension account or a stakeholder pension with an employer contribution. Employer's contributions of £88k (2023-24: £80k) were paid to the provider appointed by the scheme manager (Legal & General). Employer contributions are age-related and ranged from 8% to 14.75%. Employers also match employee contributions up to 3% of pensionable earnings and 0.5% of pensionable pay to cover the cost of the future provision of lump sum benefits on death in service or ill health retirement of these employees.

Contributions due to the partnership pension providers at the balance sheet date were £12k (2023-24: £11k).

4. Income

	2024-25	2023-24
	£000	£000
Recoveries in respect of legal fees	7	-
Recoveries in respect of office space	49	61
Total	56	61

PHSO rents out desks and meeting room availability to a related party. This does not constitute a sub-let of the rental agreement.

5. Property, plant and equipment

2024-25	Furniture and fittings £000	Information technology £000	Office machinery £000	Leasehold improvements £000	Assets under construction £000	Total £000
Cost or valuation						
At 1 April 2024	886	1,617	71	1,061	1,190	4,825
Additions	12	57	-	720	141	930
Disposals and impairments	-	(256)	-	(248)	-	(504)
Transfers	28	147	-	1,015	(1,190)	-
At 31 March 2025	926	1,565	71	2,548	141	5,251
Depreciation						
At 1 April 2024	655	1,050	56	595	-	2,356
Charged in year	127	367	7	252	-	753
Disposals	-	(256)	-	-	-	(256)
Transfers	-	-	-	-	-	-
At 31 March 2025	782	1,161	63	847	-	2,853
Carrying amount as at 31 March 2025	144	404	8	1,701	141	2,398
Carrying amount as at 31 March 2024	231	567	15	466	1,190	2,469

All plant and equipment held at 31 March 2025 is owned. PHSO's leased buildings are accounted for as right-of-use assets under IFRS 16 (see note 7). There are no assets held under private finance initiative (PFI) contracts. PHSO holds no third-party assets.

5. Property, plant and equipment (continued)

2023-24	Furniture and fittings £000	Information technology £000	Office machinery £000	Leasehold improvements £000	Assets under construction £000	Total £000
Cost or valuation						
At 1 April 2023	796	1,431	64	1,056	618	3,965
Additions	4	10	7	5	1,128	1,154
Disposals and impairments	-	(294)	-	-	-	(294)
Transfers	86	470	-	-	(556)	-
At 31 March 2024	886	1,617	71	1,061	1,190	4,825
Depreciation						
At 1 April 2023	541	858	44	489	-	1,932
Charged in year	114	486	12	106	-	718
Disposals	-	(294)	-	-	-	(294)
Transfers	-	-	-	-	-	-
At 31 March 2024	655	1,050	56	595	-	2,356
Carrying amount as at 31 March 2024	231	567	15	466	1,190	2,469
Carrying amount as at 31 March 2023	255	573	20	567	618	2,033

6. Intangible assets

Intangible assets are purchased software licences and the associated implementation costs comprising mostly of staffing costs for ICT projects currently being implemented.

2024-25	Software £000	Assets under construction £000	Total £000
Cost or valuation			
At 1 April 2024	4,531	681	5,212
Additions	-	992	992
Transfers	444	(444)	-
Disposals and impairments	(40)	(12)	(52)
At 31 March 2025	4,935	1,217	6,152
Amortisation			
At 1 April 2024	2,594	-	2,594
Charged in year	823	-	823
Disposals	-	-	-
At 31 March 2025	3,417	-	3,417
Net book value:			
Carrying amount as at 31 March 2025	1,518	1,217	2,735
Carrying amount as at 31 March 2024	1,937	681	2,618

All intangible assets held at 31 March 2025 are owned.

6. Intangible assets (continued)

2023-24	Software £000	Assets under construction £000	Total £000
Cost or valuation			
At 1 April 2023	4,855	894	5,749
Additions	-	681	681
Transfers	894	(894)	-
Disposals	(1,218)	-	(1,218)
At 31 March 2024	4,531	681	5,212
Amortisation			
At 1 April 2023	2,827	-	2,827
Charged in year	985	-	985
Disposals and impairments	(1,218)	-	(1,218)
At 31 March 2024	2,594	-	2,594
Net book value:			
Carrying amount as at 31 March 2024	1,937	681	2,618
Carrying amount as at 31 March 2023	2,028	894	2,922

7. Right-of-use assets

Right-of-use assets represent the right to direct the use of an underlying asset arising as a result of a lease. PHSO does not own the underlying asset but recognises the value of the right of use in accordance with IFRS 16.

2024-25	Land and buildings £000	Total £000
Cost or valuation		
At 1 April 2024	8,064	8,064
Additions	6	6
Adjustment due to lease modification*	(1,078)	(1,078)
At 31 March 2025	6,992	6,992
Depreciation		
At 1 April 2024	1,711	1,711
Charged in year	788	788
At 31 March 2025	2,499	2,499
Carrying amount as at 31 March 2025	4,493	4,493
Carrying amount as at 31 March 2024	6,353	6,353

* An adjustment was made in terms of IFRS16 to the opening balance as a result of a change in the lease due to a rent-free period during the year.

7. Right-of-use assets (continued)

2023-24	Land and buildings £000	Total £000
Cost or valuation		
At 1 April 2023	7,836	7,836
Additions	228	228
Transfers	-	-
At 31 March 2024	8,064	8,064
Depreciation		
At 1 April 2023	849	849
Charged in year	862	862
Transfers	-	-
At 31 March 2024	1,711	1,711
Carrying amount as at 31 March 2024	6,353	6,353
Carrying amount as at 31 March 2023	6,987	6,987

8. Cash and cash equivalents

	31 March 2025	31 March 2024
	£000	£000
Balance at 1 April	135	189
Net change in cash balances	122	(54)
Total cash balances at 31 March	257	135

PHSO only holds cash balances with the Government Banking Service.

9. Trade and other receivables

	31 March 2025	31 March 2024
	£000	£000
Amounts falling due within one year:		
Trade receivables within one year	87	62
Credit loss provision	(2)	(1)
Deposits and advances	11	68
Prepayments and accrued income	918	648
Total	1,014	777

10. Trade and other payables

	31 March 2025	31 March 2024
	£000	£000
Amounts falling due within one year		
Trade payables	767	22
Taxation and social security	667	736
Other payables	685	647
Accruals and deferred income	1,312	872
Amounts issued from the Consolidated Fund for supply but not spent at year end	257	135
Total falling due within one year	3,688	2,412

11. Leases

The lease liability amounts recognised in the statement of financial position under trade and other payables in the statement of financial position are as follows:

	£000
Balance as at 1 April 2023	7,475
Additions during the year	196
Lease payments made during the year	(886)
Interest charge for the year	70
Balance as at 31 March 2024	6,855
Additions during the year	-
Adjustment due to lease modification	(1,078)
Lease payments made during the year	(667)
Interest charge for the year	166
Balance as at 31 March 2025	5,276

11. Leases (continued)

	£000
Amounts falling due within one year:	
Lease liability	984
Amounts falling due within one year:	
Lease liability	4,292
	5,276

The amounts recognised in the statement of comprehensive net expenditure are as follows:

	31 March 2025	31 March 2024
	£000	£000
Interest on lease liabilities under finance costs	166	70
VAT on lease payments under accommodation costs	134	150
Expenses relating to leases of low value assets	17	23

The following table sets out the maturity analysis of lease payables, showing the undiscounted lease payments to be paid after the reporting date.

	31 March 2025	31 March 2024
	£000	£000
Not later than one year	984	1,064
Later than one year and not later than five years	3,901	3,909
Later than five years	2,438	3,411
Total	7,323	8,384
Less VAT and interest element	(2,047)	(1,529)
Present value of obligations	5,276	6,855

12. Provisions for liabilities and charges

					31 March 2025	31 March 2024
	Early departure £000	Legal claims £000	Dilapidations £000	Non- consolidated pay award £000	Total £000	Total £000
Balance at 1 April	233	80	858	388	1,559	925
Provided in the year	49*	14*	6**	-	69	694
Provisions not required written back	-	(27)*	(94)*	(12)*	(133)	(40)
Provisions utilised in the year	(233)	(30)	-	(376)	(639)	(20)
Balance at 31 March	49	37	770	-	856	1,559

* The amount shown in the SoCNE comprises the movement in year of £70k being made up of the sums marked with an asterisk above.

** The amount shown includes the capitalisation of the current year dilapidations provision per IFRS 16 and is disclosed under Note 7.

The dilapidations provision not required represents the revaluation of the provision based on a professional assessment received.

We provide for legal or constructive obligations that are of uncertain timing or amount at the Statement of Financial Position date on the basis of the best estimate of the expenditure required to settle the obligation. Where the effect of the time value of money is significant, the estimated risk-adjusted cash flows are discounted using the HM Treasury discount rate. This has not been applied as the impact is not material.

12.1 Analysis of expected timing of liabilities and charges

	2024-25					2023-24
	Early departure £000	Legal claims £000	Dilapidations £000	Non- consolidated pay award £000	Total £000	Total £000
Not later than one year	49	37	125	-	211	701
Later than one year and not later than five years	-	-	-	-	-	124
Later than five years	-	-	645	-	645	734
Balance at 31 March	49	37	770	-	856	1,559

Dilapidations

PHSO occupies leased office accommodation in London and Manchester. The leases contain provisions which require the reinstatement of the accommodation to its original condition upon departure. In the event that the properties are not restored, dilapidation payments become payable to the landlord. The dilapidation provisions are based on estimates provided by surveyors.

13. Commitments under leases

The total cost of operating leases is expensed in equal instalments over the life of the lease.

Total future minimum lease payments under operating leases are given in the table below analysed according to the period in which the lease expires. These operating leases represent leases that fall within the low value and short life exemptions of IFRS 16.

	31 March 2025	31 March 2024
	£000	£000
Other:		
Not later than one year	6	20
Later than one year and not later than five years	-	9
Later than five years	-	-
Total	6	29

14. Capital and other commitments

	31 March 2025	31 March 2024
	£000	£000
Not later than one year	-	566
Total	-	566

15. Other financial commitments

PHSO has non-cancellable contracts (which are not leases or PFI contracts) for the service and maintenance of information technology equipment and the service of its leased buildings. The total payments to which PHSO is committed are:

	31 March 2025	31 March 2024
	£000	£000
Not later than one year	2,120	1,974
Later than one year and not later than five years	1,542	697
Later than five years	-	-
Total	3,662	2,671

Included in the above is a contract with Insight Direct (UK) Ltd for £1.4m for Microsoft licences.

16. Related-party transactions

During the year neither the Ombudsman nor any other members of the Executive Team or Board, or their immediate families, have undertaken any material transactions with PHSO.

IAS 24 requires companies to disclose, in respect of individuals, any management compensation, and this requirement has been fulfilled through disclosure in the Remuneration Report. Expenses relating to the Executive Team and the Board are disclosed on the PHSO.

17. Events after the reporting period date

In accordance with IAS10, the Ombudsman is required to consider the impact of events since the closing date of the Statement of Financial Position and up to the date on which the accounts are authorised for issue. This is interpreted as the date of the Certificate and Report of the Comptroller and Auditor General. In the Ombudsman's opinion there have been no events since 31 March 2025 that would affect the financial statements.

If you would like this document in a different format, such as Daisy or large print, please contact us.

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