

Information Commissioner's Office

Information Commissioner's Annual Report and Financial Statements 2024/25

July 2025
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Information Commissioner's Office

Information Commissioner's Annual Report and Financial Statements 2024/25

For the period 1 April 2024 to 31 March 2025

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Performance report6

Our **Performance overview** reviews our work across 2024/25. It sets out our key achievements and examination of some of our most impactful work. It concludes with statistics covering the full range of our operational performance, summary reports on our financial performance, our sustainability performance and whistleblowing disclosures made to us, and a statement on the ICO’s status as a going concern.

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The report concludes with our **Financial statements**, which set out our financial performance.

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Part **a** Performance report

Information Commissioner's foreword



Welcome to the Information Commissioner's Office (ICO) annual report for 2024/25. It covers a notable milestone for us as a regulator, marking 40 years since we were established in 1984 to oversee the new Data Protection Act. Part of our anniversary celebrations included launching an exhibition, both digital and at Manchester Central Library, which sets out 40 objects that have shaped 40 years of privacy rights. Through poll tax, football ID cards, MPs' expenses and Covid-19, the exhibition tells a story of often disparate issues, united by the value people place on their privacy.

That understanding of how people value their privacy, and where the office can make an impact, is a crucial part of how we regulate today. We have made a conscious decision to be selective in our efforts and focus our discretionary capacity on three key causes where we believe we can make an impact and secure real change.

We have seen the benefits of that approach in our work to protect children's privacy online. Our guidance and regulatory intervention around the Children's code has had

a transformative effect on the way companies approach children's online privacy. Digital services have changed how they approach default privacy and geolocation settings, targeted advertising and the use of information of children under 13. These changes have impacted at least 747,000 UK children aged 3-17.

We have taken decisive action too to give people meaningful control over how they are tracked online. Our online tracking strategy has prompted the top 200

websites in the UK to give people genuine, equal choices. Our focus is now on bringing the top 1,000 UK websites into compliance - offering advice and guidance, and taking action, where required.

Finally, we want to make it easier for organisations to unlock the transformative potential of AI, while respecting the rights of the people whose data fuels these technologies, and who are affected by their development. The biggest driver of regulatory compliance is ease of compliance. So work

like our generative AI advice and Regulatory Sandbox help organisations understand what is expected of them. We'll be taking that further through our AI and biometrics strategy and AI Code of Practice.

Beyond those three causes, our guidance and advice continues to boost growth across the economy, with our dedicated support for SMEs and innovators proving especially valuable. Our enforcement work continues to provide clarity on what the law requires by holding to account those who fall short of their legal obligations. Action we've taken includes a reprimand for the unlawful use of cookies and fines to the Police Service of Northern Ireland and Advanced Ltd, a healthcare software provider. And data security continues to be a key area, with ongoing notable investigations into high profile, high risk cyber security incidents at 23andMe and Capita.

The common thread running through our work is a focus on maintaining high standards that protect people's rights and freedoms, whilst also ensuring business and government can innovate responsibly and safely. That focus will remain. The Data (Use and Access) Act

has now received Royal assent. My office has been engaged in the development of the Act for several years, and I welcome it as a positive package of reforms that allows us to continue to operate as a trusted, fair and independent regulator, whilst improving the way we operate.

The story of 40 years of information rights is one of change: societal attitudes shift, technology develops and new legislation is adopted. This report sets out the work of an ICO that has evolved to be fit to regulate a modern, data-driven society. We'll continue to change to meet that challenge.



John Edwards

8 July 2025

"Our guidance and regulatory intervention around the Children's code has had a transformative effect in the way companies approach children's online privacy."



Senior Independent Director's report

What do we expect of a modern regulator?

The work that attracts the most attention is often adjudicating on complaints, producing guidance and the fines and reprimands for non-compliance that grab headlines. However, regulation today must also understand its role in society: protecting children online, stopping gambling addicts being targeted with betting ads or preventing admin errors before they lead to data breaches that force people to leave their jobs or homes.

The role of the Board is to ensure that the ICO is fit to meet those expectations, and has the culture, capacity and capability to regulate effectively. The Board has been pleased to see clear progress in this space over the past year. A workforce strategy is in place to ensure the ICO continues to develop its people and skills. The introduction of an Enterprise data strategy sets a high standard for the managing, utilising and sharing information, including trialling the use of AI virtual assistants. An equality, diversity and inclusion action plan will ensure we represent the communities we regulate and support.

Change will continue. The Data (Use and Access) Act will modernise the ICO's governance structure in a way that maintains independence and enhances accountability. It will see the ICO led by a Board made up of a Chair, Chief Executive and non-executive directors. Preparing for this transition has been a key focus of the Management Board, including appointing an Interim Chief Executive to oversee the changes, alongside John Edwards, who will assume the role of Chair following our transition to the new Board. We will continue this work across 2025, and my thanks go to my colleagues on the Management Board for their important work providing

strategic direction for the ICO at this important time.

The ICO moves forward with a clear sense of purpose and progress. That is testament to the work of each and every member of staff, and to the leadership brought by John and the executive team (ET). Thank you all for your hard work and expertise across the past year: it has made a real impact, and sets us well on our way to delivering the vision we set out in ICO25.

Nicola Wood, MBE

8 July 2025

Our purpose, strategic enduring objectives, values and causes

Our purpose



The ICO exists to empower you through information. We empower you:

as a member of the public to confidently contribute to a thriving society and sustainable economy.

to confidently plan, invest, innovate and grow your organisation.

by promoting openness and transparency by public bodies.

to hold us to account for the difference we make when enforcing the laws we oversee.



Further details about [our purpose](#) are available on our website.

Our strategic enduring objectives:

1

Safeguard and empower people.



2

Empower responsible innovation and sustainable economic growth.



3

Promote openness, transparency and accountability.



4

Driven by our values, we'll continue to develop the ICO's culture, capability and capacity.



Further details about [our strategic enduring objectives](#) are available on our website. Part B of the report includes information about the organisational structure we have put in place to achieve these objectives (page 75) and the key risks we've identified to achieving these objectives (page 72).

Our values:

Curious

Collaborative

Impactful

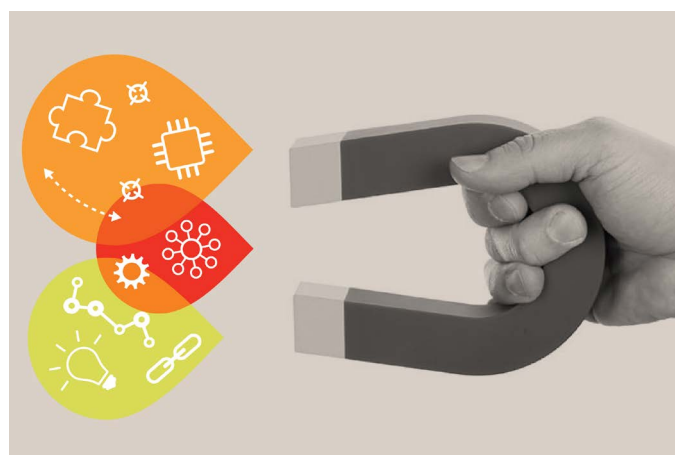
Inclusive

Further detail about [our values](#) are available on our website.

Our causes

To help give clear areas of focus, the ET has agreed three organisational causes:

Children's privacy: our children's privacy work currently focuses on social media and video sharing platforms, reflecting the scale of adoption and use among children and the volume of personal information involved. These platforms must act in the best interests of children when capturing and processing their information. We will continue to prioritise interventions where we find that these organisations fail to conform to our Children's code, or where we see that children's information is, or has the potential to be, misused. This will ensure that children benefit from an age-appropriate online experience.



Artificial intelligence and biometrics:

we support public and private sectors to deliver innovative AI and biometrics technologies that complies with data protection law and guidance. The rapid development and proliferation of these technologies poses novel risks, requiring us to provide regulatory certainty to guide their development and deployment. We will engage with key stakeholders to provide this certainty, build public trust in these technologies and prevent harm arising from their use.

Online tracking: our online tracking strategy sets out how we expect organisations to give people meaningful control over how they are tracked online. It sets out how we will promote compliance with the law in 2025 to obtain a fairer online tracking ecosystem for people and business by:

- clarifying how the law applies and our expectations in guidance and other publications;
- engaging with industry to shape a more compliant and privacy-oriented ecosystem;
- scrutinising the compliance of organisations across the online tracking ecosystem; and
- investigating and enforcing against organisations that do not comply.



The legislation we oversee

Data protection legislation

Data Protection Act 2018 DPA 2018 and

UK General Data Protection Regulation UK GDPR

give people rights over how their personal information is collected and used; ensure organisations are accountable for using personal information safely; and facilitate the social and economic benefits that come from responsible data sharing. The DPA 2018, UK GDPR and other legislation that the ICO oversees has been amended by the Data Use and Access (DUA) Act 2025 on 19 June 2025.

Privacy and Electronic Communications Regulations 2003 PECR

regulate the use of electronic communications for the purpose of marketing to people and organisations (using cookies or similar technologies), keep public electronic communications services secure, and maintain the privacy of customers using communications networks or services.

Investigatory Powers Act 2016 IPA

imposes duties on communications service providers when retaining communications data for third party investigatory purposes where they have been issued with a notice from the Secretary of State. We have a duty to audit the security, integrity and destruction of that retained data and in relation to certain personal data breaches.

Freedom of information legislation

Freedom of Information Act 2000 FOIA

gives people a general right of access to information held by most public authorities. Aimed at promoting a culture of openness and accountability across the public sector, it enables a better understanding of how public authorities carry out their duties, why they make the decisions they do and how they spend public money¹.

Environmental Information Regulations 2004 EIR

provide means of access to environmental information. The EIR cover more organisations than FOIA, including some private sector bodies, and have fewer exemptions (referred to as 'exceptions' in the EIR).

Infrastructure for Spatial Information in the European Community Regulations 2009 INSPIRE

give us enforcement powers regarding the proactive provision by public authorities of geographical or location-based information.

Re-use of Public Sector Information Regulations 2015 RPSI

give the public the right to request the re-use of public sector information, and detail how public bodies can charge for the re-use and licensing of the information. We deal with complaints about how public bodies have dealt with requests to re-use information.

1. FOIA, EIR and INSPIRE apply in England, Wales and Northern Ireland. A separate regime, regulated by the Scottish Information Commissioner, operates in Scotland.

Other relevant legislation:

Network and Information Systems Regulations 2018 NIS

establish a common level of security for network and information systems which apply to operators of essential services and to relevant digital service providers, such as online marketplaces, online search engines and cloud services. These systems play a vital role in the economy and wider society. The NIS aim to address the threats posed to them, most notably from cyber-attacks.

Enterprise Act 2002

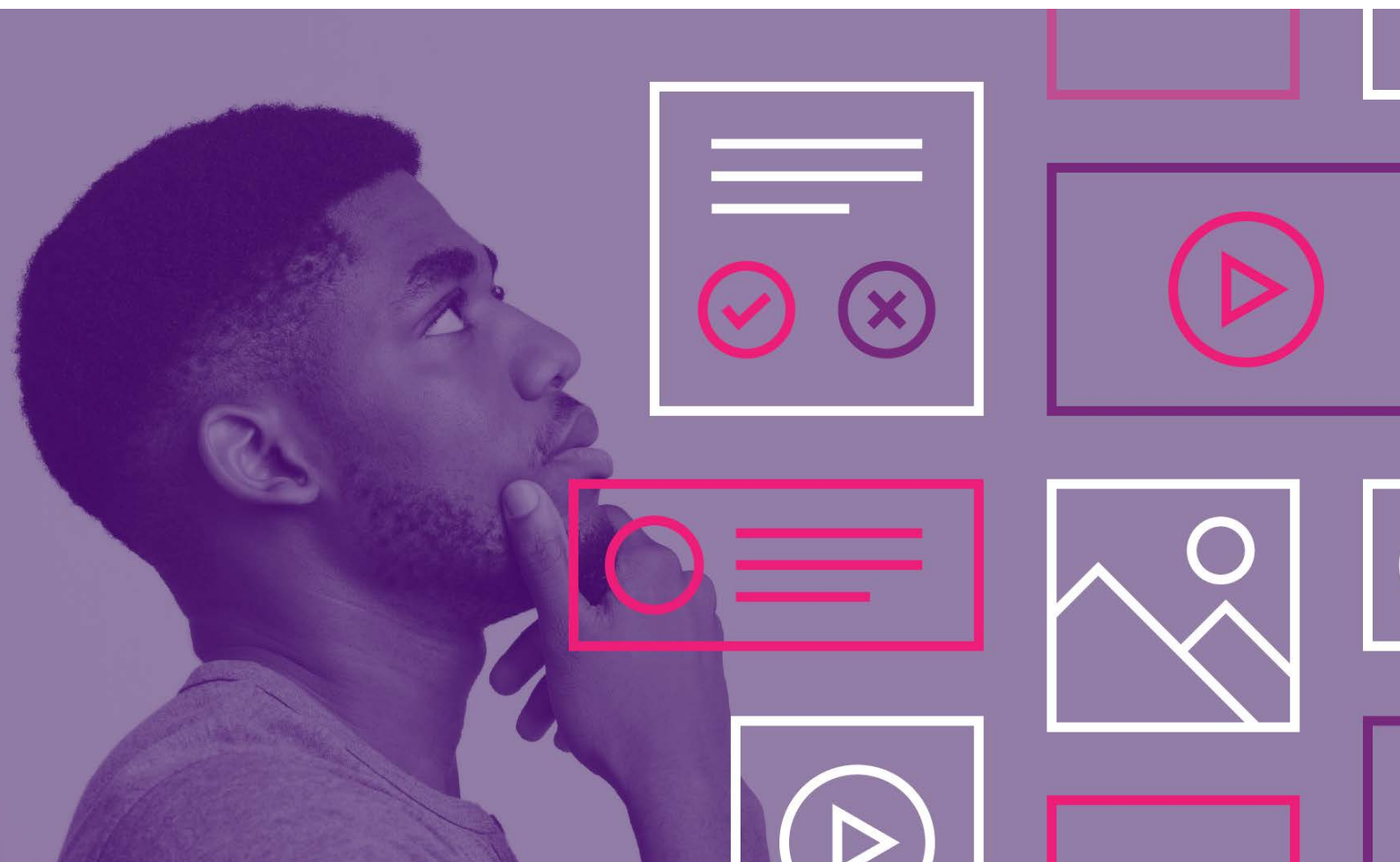
reformed UK competition law and consumer law enforcement. Part 8 of the Enterprise Act deals with the enforcement of consumer protection legislation. We have powers under Part 8 as a 'designated enforcer' regarding domestic infringements and infringements listed in Schedule 13. We are also a 'Schedule 13' enforcer, which gives additional powers regarding infringements listed in Schedule 13.

Electronic Identification and Trust Services for Electronic Transactions Regulations 2016

and the

Electronic Identification and Trust Services for Electronic Transactions (Amendment etc) (EU Exit) Regulations 2019 UK eIDAS

known collectively as the UK eIDAS Regulations, set out rules for the security and integrity of electronic trust services, including electronic signatures, seals, time stamps, documents, electronic registered delivery services and website authentication certificates. We have a supervisory role towards organisations providing these trust services, including being able to grant qualified status to providers and the ability to take enforcement action.



Our stakeholders



A year in review

Established in 1984 as the Data Protection Registrar, from 2000 known as the Data Protection Commissioner and from 2001 the Information Commissioner's Office, we marked our 40th anniversary during the year. While the world we regulate is starkly different today than in 1984, we still have similar aims: protecting the public, supporting business and enabling transparency and innovation. These aims informed the development of our ICO25 strategic plan, which we launched in October 2022.

The last two annual reports have outlined our achievements and successes in delivering against the first and second year of the plan's strategic enduring objectives. Here, we present a review of our achievements and successes during the third full year of ICO25. ICO25 will take us to the end of the 2025/26 financial year. We expect to include in the 2025/26 annual report what we have achieved throughout the lifespan of ICO25 and our approach to developing our next organisational strategy.

Some of the key highlights in delivering our enduring strategic objectives during 2025/26 are listed below.

Objective 1



Safeguard and empower people, particularly those at most risk of harm in society, by upholding their information rights and enabling everybody to confidently contribute to a thriving society and sustainable economy.

We have won awards for our [Help Gran Stop Spam campaign](#) to empower people to protect against predatory marketing calls and texts and our [Ripple Effect campaign](#) to support victims who need extra support to protect themselves following data breaches. We have created short videos to help people understand privacy notices and how to wipe their old devices. We have also identified proactive steps that organisations can take to address common themes or concerns which lead to data protection complaints.

Objective 2



Empower responsible innovation and sustainable economic growth, by providing regulatory certainty about what the law requires, reducing the cost of compliance and clarifying what we will do if things go wrong.

This enables those we regulate to plan, invest and innovate with confidence. We have responded to Government's call to identify measures to support economic growth, particularly focused on [supporting small businesses](#) and making it easier for organisations to share data internationally. We have launched specific tools to make it easy for organisations to comply with data protection law, including a [privacy notice generator](#), a data protection [audit framework](#) and [direct marketing advice generator](#), as well as advice for organisations on when and how to share personal data to tackle scams and fraud. We have also continued to issue a wide range of guidance to provide organisations with detailed information on how to comply with data protection law.

Objective 3

Promote openness and transparency, supporting the development of a modern FOIA and EIR practice framework in the UK, inspiring confidence in public services and democracy.

We celebrated the 20th year of the FOIA coming into force by continuing to support the public’s continued access to information. We have created toolkits for FOI practitioners to stay ahead of challenges and identified areas where they could proactively publish information rather than requiring FOI requests. We have provided specific guidance for police forces for compliance with FOIA. We have also promoted the use of publication schemes to head off common FOI requests. And we have supported water companies to improve their transparency, while holding them to account to improve performance.

Objective 4

Continuously develop the ICO’s culture, capacity and capability, to deliver impactful regulatory outcomes and be recognised as an effective provider of public services, a knowledgeable and influential regulator, and a great place to work and develop.

We have developed our Enterprise data strategy which sets out our vision and action plan for our own culture for use of information in our work. We have invested in new technologies and the automation of manual processes and trialled the use of AI to make our work more efficient while building our learning about how to be a responsible innovator with data. We have also developed our workforce strategy which will ensure that we have the right people with the right skills over the next five years to deliver our needs.

As part of delivery of these ICO25 objectives, we have established our three strategic causes, as set out on page 10. These causes support our decisions in prioritising work to deliver ICO25. Some of the key highlights in our work to deliver these causes during 2024/25 have been:

Children’s privacy

We have secured a raft of changes from social media and video-sharing platforms to improve the ways in which they use children’s data. Including ensuring children’s profiles are high privacy by default; that geolocation data is not used in ways that might put children at risk; and that children are not targeted with personalised adverts. We have also begun a number of investigations into how these platforms use children’s personal information.

Look out for these icons to represent our causes



Artificial intelligence and biometrics:

We published guidance about people’s rights when it comes to AI and completed a public consultation on generative AI. And in our response to the Government’s call to support economic growth, we undertook to create regulatory certainty on the use of AI.



Online tracking:

we have undertaken work to address compliance with data protection law for the UK’s top 1,000 websites and taken regulatory action against Sky Betting and Gaming for their use of cookies.



Milestones through the year



April 2024

- 3** Priorities to protect children online published
- 5** Guidance to improve transparency in health and social care published
- 24** Two companies fined £340k for making aggressive and unwanted marketing calls

May 2024

- 1** Joint statement issued with Ofcom about collaboration on the regulation of online services
- 15** Speech by John Edwards at the New Scientist Emerging Technologies summit on how the ICO applies the law to emerging technology
- 23** Fine of £750k issued to Police Service of Northern Ireland following spreadsheet error that exposed personal information of its workforce



June 2024

- 10** Announcement of investigation into 23andMe data breach with the Office of the Privacy Commissioner of Canada
- 26** Statement on continued approach to issuing fines to public sector organisations



July 2024

- 10** Blog about how we help police forces to comply with FOIA and what we do if they don't
- 15** Call issued for water companies to be clear with the public over sewage pollution
- 17** London Borough of Hackney reprimanded after cyber attack
- 30** Electoral Commission reprimanded after cyber attack



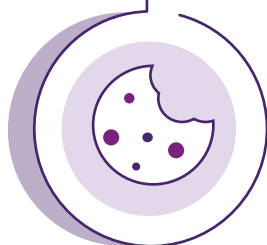
August 2024

- 2** Social media and video sharing platforms put on notice over poor children's privacy practices
- 7** Provisional decision issued to impose £6m fine on software provider following a 2022 ransomware attack
- 20** **Launch of privacy notice generator tool for small businesses**
- 28** Labour Party reprimanded for failing to respond to requests for personal information on time



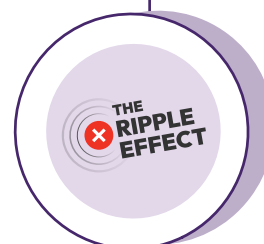
September 2024

- 12** Surrey Police issued with enforcement notice over FOI backlog
- 17** **Sky Betting and Gaming reprimanded for using cookies without consent**



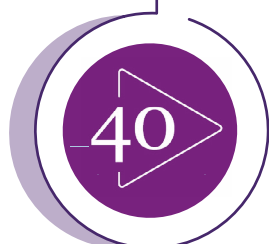
October 2024

- 7** New data protection audit framework launched to help organisations improve compliance
- 9** Criminal record and suspended prison sentence handed to former RAC employees for stealing personal information
- 28** **Blog from John Edwards on the 'ripple effect' data breaches can have on the lives of people affected**



November 2024

- 6** A series of recommendations issued to AI developers and providers to ensure they are protecting job seekers' personal information rights
- 13** New data protection code of conduct launched for UK private investigators
- 19** **Launch event for "Our Lives, Our Privacy" an online showcase of 40 items which have shaped 40 years of privacy rights**





December 2024

- 9** Launch of consultation into our approach to fines for public sector organisations
- 10** Enforcement notices and practice recommendations issued to four public authorities for failings to meet obligations under FOIA
- 12** **Call issued to generative AI developers to tell people how they are using personal information**

January 2025

- 2** **Celebrating 20 years since FOIA came into force**
- 23** Action announced to tackle cookie compliance across the UK's top 1,000 websites
- 24** Publication of our response to the government on initiatives to promote economic growth

20
Years of freedom
of information



February 2025

- 5** **Launch of direct marketing advice generator**
- 27** Reprimands issued to Glasgow City Council and City of Edinburgh Council for failing to respond to requests for personal information on time

March 2025

- 3** Announcement of changes made by social media and video sharing sites to better protect children and investigations into how social media and video sharing platforms use UK children's personal information
- 17** **Package of measures unveiled to drive economic growth**
- 27** Software provider fined £3m following a 2022 ransomware attack



Performance overview

This section of the report describes highlights of our performance and impact during 2024/25. After this is a performance analysis section, which provides key performance indicators (KPIs) and statistical data.



Measuring our impact

Measuring the impact of our work is at the heart of what we do. We focus on making sure our delivery is outcome-focused and monitor how we achieve this through qualitative and quantitative measures.

We want to make progress towards meeting the objectives we set ourselves in the ICO25 strategy so we have developed a set of KPIs that are linked to those objectives. These are measured every quarter and monitored by senior management. There is more information about our performance in the performance analysis section on page 34.

The [business impacts summary](#) which we published in April 2024 evaluated our impact on UK businesses. We estimate that over a five-year forecasting period these activities have resulted in up to approximately £140 million of value enabled for the UK business base.





Objective 1: Safeguard and empower people

During the year, we have worked to improve awareness, understanding and effective use of information rights across society.

Empowering people through a better understanding of how their information is used and accessed

We have developed easily accessible guidance to help people take control of their information. We know that app privacy notices can be overwhelming and it is far too easy to just click “agree” when installing a new app, so we have produced [a series of short videos](#) to help people ask the right questions when signing up. Recognising that 29% of UK adults don’t know how to wipe their personal information from an old device, we pulled together [our advice on deleting data and what to do when you want to stop using a smart device](#) in one place on our website.



We published [a blog debunking AI myths](#) because we know that people want more clarity about their own rights when it comes to AI and its impact.

Part of our role as the UK’s data protection regulator, and our mission statement of “empowering you through information” involves helping the public to resolve complaints quickly and efficiently. One of the ways we achieve this is by analysing our complaints to assess themes or common concerns that are causing people to complain to us, particularly about [cyber security](#) and [information requested from public authorities](#). We then use this information to help organisations to address potential difficulties. By taking proactive steps, we hope to reduce the number of times people feel they need to contact us to raise complaints.



Between 2021 and 2023, we received over 6,000 complaints about home CCTV systems. We rewrote our existing [Home CCTV systems guidance](#) to address the issues raised, empowering people to resolve disputes directly using our template letter to communicate their needs.

Another concern that we are frequently contacted about is nuisance marketing. Our award-winning [Help Gran stop spam campaign](#) has empowered thousands of people to protect themselves against predatory marketing calls and texts. Since we started our campaign, over 10,000 people have signed up to the Telephone Preference Service. We have issued £1.1million in fines to companies for breaching PECR during the financial year.



Understanding public sentiment to better serve a diverse population

Our care experienced people project was designed to engage directly with people who had been in the care system and wanted to access information about their experience through subject access requests (SARs).

We wanted to improve our offering and support to people trying to access their information, and to understand more about the challenges they faced from organisations. We conducted a survey and held roundtables and focus groups with care experienced people and representative bodies. We found that people often experienced delays; unexpected redactions or missing information; poor communication; and an absence of support when they submit a SAR.

The research has given us a clear understanding of the key challenges faced by both care experienced people and organisations (specifically timeliness and



backlogs, excessive redaction, understanding of rights and inconsistency in communications before, during and after the process). Once organisations have implemented our proposed solutions, we anticipate that:

- care experienced people will have an improved experience when they ask for information from care records;
- organisations will be clearer about what information they need to provide and how to disclose it; and
- our staff will have improved awareness and understanding, knowing how to respond with empathy when people with care experience contact us or complain to us.

Safeguard those most at risk from harm



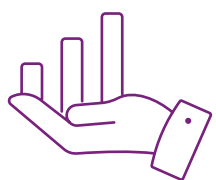
Children need to be protected in the digital world. At the start of the year we published our priorities for protecting children's personal information online, as our [Children's code](#) and children's privacy work continued over this last financial year. This work was informed by [research directly with children and their parents to understand their views and experiences in the digital world](#). We published an update for parents in March 2025 which summarises [the impacts of our work to protect children's information](#) to ensure that children, parents and guardians, and organisations working on their behalf, understand this work.

We [reviewed 34 social media and video-sharing platforms](#) in key areas such as their use of default privacy and geolocation settings; profiling for targeted advertising; and age assurance. We followed up where we identified concerns and secured improvements, or



commitments to make improvements from 10 platforms. These changes have impacted at least 747,000 UK children aged 3-17. We continue to engage with other platforms.

We have several open investigations, including one into [TikTok's use of children's personal information in their recommender systems, and investigations into Imgur and Reddit's use of children's personal information and age assurance](#). We have also been undertaking a programme of audits focused on developing, providing and using education technology in schools, to understand the privacy risks and any non-compliance with the legislation.



Objective 2: Empower responsible innovation and sustainable economic growth

We are committed to supporting the government's drive for growth and innovation, while protecting people's rights and privacy. We have spoken with the Chancellor and other regulators and [published a package of measures to drive economic growth](#) to ensure we are maintaining our duty to protect the public while still

supporting businesses to be innovative. For example, offering small businesses tailored training programmes to help grow their confidence in handling personal information; providing greater regulatory certainty through developing a code of practice for AI; and making it easier for organisations to transfer information internationally.

Bring down the burden or cost of compliance

We want to make it as easy as possible for organisations to comply with data protection law. Our guidance and tools are designed to help achieve compliance. We launched our [new data protection audit framework](#) in October 2024, designed to empower organisations to identify necessary steps to improve their data protection practices and provide a starting point to evaluate how they handle and protect personal information. In the first two months after launch we received 7,000 visitors to the webpages hosting this tool. Our [direct marketing advice generator](#) and [advice for new start-ups](#) help organisations get information privacy right from the start.

We also provided [practical advice for organisations on sharing personal information to tackle scams and frauds](#). This is to reduce the serious emotional and financial harm that can arise when data protection law is mistakenly used to prevent sharing of personal information.

[Our Sandbox project](#) has helped us to provide regulatory certainty to participants, reducing the cost of compliance of using emerging technologies or exceptional innovations. Each organisation that enters the Sandbox receives our direct support on implementing data protection by design and default measures into

their products or services. All participants in the Sandbox have reported significant savings in compliance costs, with two participants estimating savings between £100,000 and £499,999.

[Our growth letter to the government](#) included an option of creating a new experimental regime to explore and test data-driven innovations. We will expand our current offering, if approved by government, to give businesses a time-limited derogation from regulatory requirements to test their new ideas, particularly in the use of AI.



We could use the findings from such experiments to inform future regulatory reforms, ensuring that data protection law keeps pace with technology.

For smaller organisations, we understand that getting the basics right is important, but sometimes it's difficult to know where to start. We created and launched [a privacy notice generator](#) – a tool designed to help small



businesses produce a bespoke privacy notice to suit them and their business practices. This provides business owners with the regulatory certainty they need that their privacy notice is correct and includes the right information. Between July and September 2024, the page received almost 15,000 visits.

We also won an award for innovation in regulation from the Institute for Regulation for this tool.

We also work collaboratively with other regulators, for example through the UK Regulators Network (UKRN) and Digital Regulators Cooperation Forum (DRCF). Examples include [our joint statement with Ofcom about the regulation of online services](#), our [joint statement with the Competition and Markets Authority \(CMA\) on foundational models](#), as well as the [privacy enhancing technologies cost benefit analysis tool](#) launched jointly with the Department for Science, Innovation and Technology (DSIT).

Produce assured regulatory advice

Our regulatory guidance and support for organisations has continued.



Recognising the fast moving nature of technology, we have published advice on a wide range of subjects: [preparing for a quantum-enabled future](#), [explained how the ICO applies the law to emerging tech](#), [the “consent or pay” approach to funding online products and services](#), data protection concerns in genomics, [levelling the playing field for online tracking](#) and [plans to bring the UK’s top 1,000 websites into compliance with data protection law](#).



We opened a [consultation series on generative AI](#), and [published a blog on outcomes for Generative AI developers](#) towards the end of 2024.



This builds on our work reported in last year’s annual report, which focused on the UK’s top 200 websites. As a result of that work, which won the award for [dispute resolution and enforcement at the 2024 Global Privacy Assembly Awards](#), 52 of those top 200 websites made changes to their cookies policy to ensure compliance with the law. We hope to see a similar impact from this next step.

We separated the guidance into chapters, allowing us to move quickly and receive feedback on individual sections of guidance rather than delaying until the full piece was ready. This allowed us to iterate and improve each chapter as we went along, giving organisations timely updates on our thinking and policy positions as the technology evolved.

Produce proportionate and transparent guidance to provide regulatory certainty

We want to make our guidance as helpful as possible, to achieve its objectives of helping organisations get data protection right. We also want to be transparent, so organisations know our priorities and the types of guidance we're working on and when they can expect it to be published. This helps them to plan their activities accordingly.

To achieve this, we created a page on [our website which shows our plans for new and updated guidance](#). This page features information and timelines about our upcoming guidance products. It includes toolkits, checklists and position papers, alongside our more formal products, like codes of practice or detailed guidance.

Encourage public sector standards and efficiency

Our goal is always to help organisations improve the way they handle people's personal information. This takes many forms: guidance; case studies; toolkits; fines; and enforcement action. For example, [the Commissioner's post about persistent sensitive information breaches failing people living with HIV](#) which has shattering impacts, and [our advice to Local Authorities facing financial restrictions](#) who might be struggling to manage FOI request volumes.

At the beginning of the financial year, we published [guidance to support health and social care organisations](#) to ensure they were being transparent with people about how their personal information was being used. These sectors routinely handle sensitive information about the most intimate aspects of someone's health, which is provided in confidence to trusted practitioners. Under data protection law, people have a right to know what is happening to their personal information, which is particularly important when accessing vital services.



Sometimes we take enforcement action to improve practices and prevent harms where possible. We reviewed our ongoing approach to public sector enforcement, considering whether fines were an effective deterrent or whether they were simply further punishing the victims of a data breach through reduced budgets for vital public services.

We introduced the public sector approach as a two year trial in 2022. This aimed to focus our efforts on other elements of our regulatory powers, such as reprimands, where we could have a far greater impact. Publishing these [reprimands](#) on our website served as a cache of useful case studies for other public sector bodies to learn from, with the threat of reputational damage and loss of public trust leading to them making significant changes in practices. Our [post-implementation review of our public sector approach](#) showed it has had an impact, with some notable achievements, areas with more to do, unexpected challenges and unintended consequences. Reflecting on



With the arrival of AI and biometrics and other emerging technologies within the public sector, it's important that they have up-to-date, relevant guidance to help navigate their responsibilities and maintain public trust.

the past two years and based on the evidence from the review, we have decided to continue with the public sector approach and will provide greater clarity on its parameters.

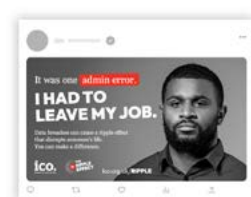
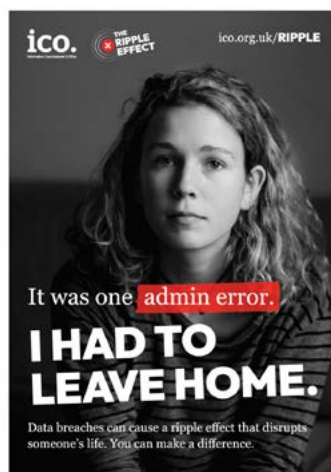
However, we still issue fines for the most egregious breaches. We issued a [£750,000 fine to the Police Service of Northern Ireland](#) for exposing the personal information of their entire workforce by mistake when responding to an FOI request. This breach caused harm and distress to PSNI officers and staff, with many fearing for their safety. Mindful of the current financial position at PSNI and not wishing to divert public money from where it is needed, we used our discretion to apply the public sector approach in this case (referred to above) which also allowed us to resolve the case quickly. Had we not applied the public sector approach, the fine would have been £5.6 million.

We utilised our observer status on the new Scottish Debt and Fraud Data Sharing Review Board. This Board made recommendations to the Scottish Government Minister for Public Finance on data sharing pilots between Scottish public authorities under the debt provisions of the Digital Economy Act. On review, the data protection impact assessment (DPIA) for the first data sharing pilot did not include a risk assessment and was not signed off by the relevant data protection officers (DPOs). The DPIA had not fully considered or mitigated any risks to individual rights and freedoms. Following our intervention, the process was amended so that all DPOs must sign off any central DPIA and all DPIAs need to include a risk assessment.

Deliver timely regulatory interventions

We updated our [regulatory fining guidance](#), to provide greater transparency and accountability around our decisions – how, when and why we impose fines. This guidance sets out the circumstances in which we would consider it appropriate to exercise administrative discretion to issue a fine. It also explains how we determine the amount of any fine we imposed.

Another of our PACE (prioritise, act, collaborate and engage) projects finished, focusing on improving our customer service approach to people in situations where they may be at risk. This led to a [new campaign, called the Ripple effect](#). This focused on the often unintended consequences of a data breach and the 'ripples' it can cause in someone's life – forcing someone to move house after their address was accidentally shared or causing them to leave their job after their health information was mistakenly disclosed. [We worked with relevant stakeholders on the devastating impact of data breaches](#) and produced guidance for frontline organisations to help prevent these breaches from happening. 90% of organisations we've engaged with as part of this campaign reconsidered their approach to data breaches as a result.



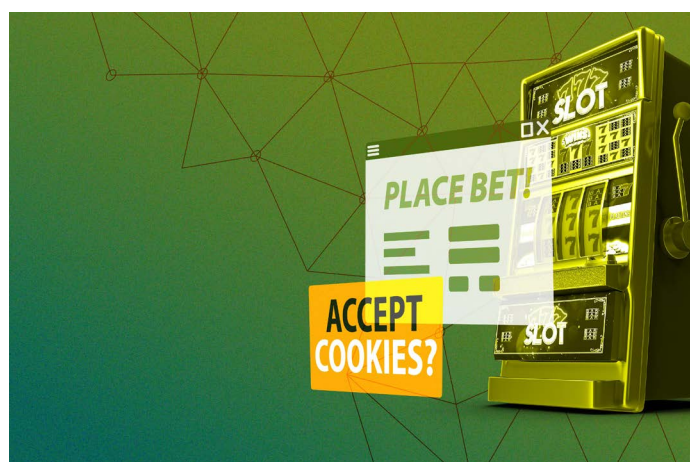


We also [issued a reprimand to Bonne Terre Ltd \(trading as Sky Betting and Gaming\)](#) for unlawfully processing people's information through advertising cookies without their consent.

We found that Sky Betting and Gaming were processing people's personal information and sharing it with advertising technology companies before the user had the option to accept or reject cookies. This meant their personal information could be used to target them with personalised adverts without their prior consent or knowledge. Some of these people may have been gamblers who were most at risk of harm or those recovering from a gambling addiction. As a result of our investigation, Sky Betting and Gaming made changes to their website to ensure people could reject advertising cookies before their information was shared.

The conclusion of [our investigation into Advanced Computer Software Group Ltd](#) (a software provider to the NHS and other healthcare organisations) and the resultant fine of £3.07 million shows that we are committed to protecting people's information, particularly the most sensitive.

Further details about other regulatory interventions we have taken are included in the performance analysis section of the report on page 34. We also regularly publish information about the [enforcement action that we have taken](#).



Enable international data flows through regulatory certainty

In the last financial year, we approved 16 UK [BCR applications](#) and authorised one administrative arrangement. As a result, organisations can benefit from having safe and secure transfer mechanisms that enable and contribute to growth.

It is vital that we work with our international partners to design solutions that safeguard people's privacy, wherever they are based. [We joined the Global CAPE](#) – a privacy enforcement programme made up of data protection authorities (DPAs) from the United States, Australia, Canada, Mexico, Japan, the Republic of Korea, the Philippines, Singapore and Chinese Taipei. This allows us to take part in investigations and share information with member countries seamlessly, without having to enter into a memorandum of understanding (MoU) with each nation. Our membership

means we can strengthen our international ties and tackle global data protection issues.

We have agreed two new MoUs with the US Federal Communications Commission and the German BfDI. These will help us have impact by ensuring strong cooperation between our authorities. For example, with the FCC we can coordinate approaches to tackling unsolicited communications, including automated calling. With the BfDI, we can work together on international data transfers in the G7.

This builds on, and is part of, our focus on having impact through bilateral engagement to support the broader capability of the global data protection community. For example, we have hosted a Malaysian minister to provide support to them as they develop their data protection regime.

We launched a [joint investigation with the Office of the Privacy Commissioner of Canada into 23andMe](#). During the investigation we have worked closely with our Canadian counterparts, sharing information across borders as appropriate to enable a joined-up, cooperative regulatory approach.

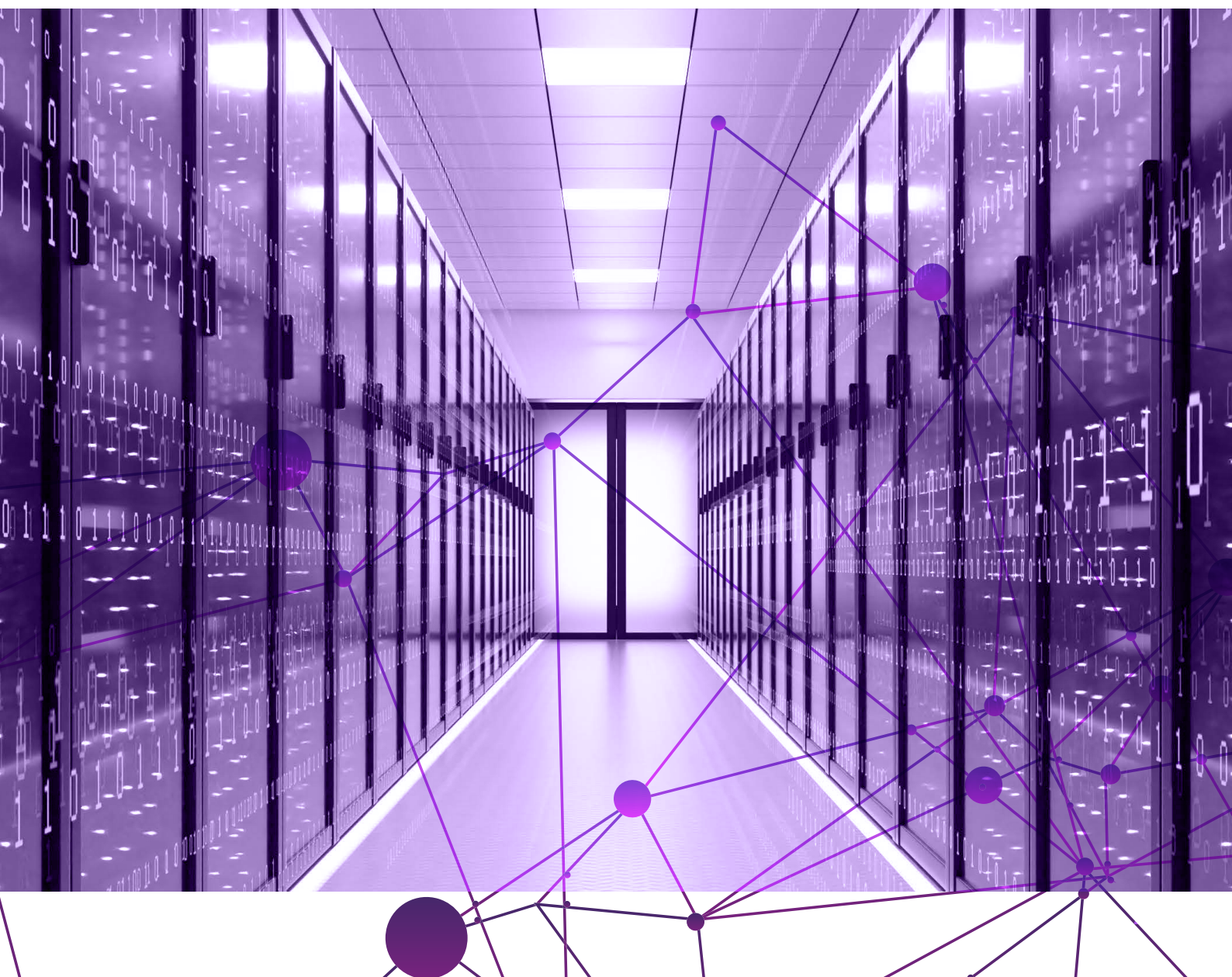
In March 2025, we issued 23andMe with our provisional findings and a notice of intent to fine £4.59m and a preliminary enforcement notice. Later that month 23andMe filed for chapter 11 bankruptcy in the US to facilitate a sale process. On 1 May 2025, we wrote a joint letter with the Office of the Privacy Commissioner of Canada to the US Trustee overseeing the bankruptcy proceedings calling for the protection of 23andMe customer data. We subsequently concluded our investigation and, following representations from 23andMe, we imposed a fine of £2.31 million in June 2025.

Involvement in legislative reform

The [Data Protection and Digital Information \(DPDI\) Bill](#) did not complete its parliamentary passage and did not become law.

[The Data \(Use and Access\) Bill](#) was rapidly developed and introduced to Parliament by the new government. The first reading of the DUA Bill took place on 24 October 2024 and we published the [first response by the Information Commissioner to the Bill](#), for the best possible chance to influence stakeholders before the second reading of the Bill which took place on 19 November 2024.

We have been engaged with government throughout the Bill's parliamentary process, have contributed to the drafting at regular stages, and [published an updated response to the Bill](#) on 10 February 2025





Objective 3: Promote openness and transparency

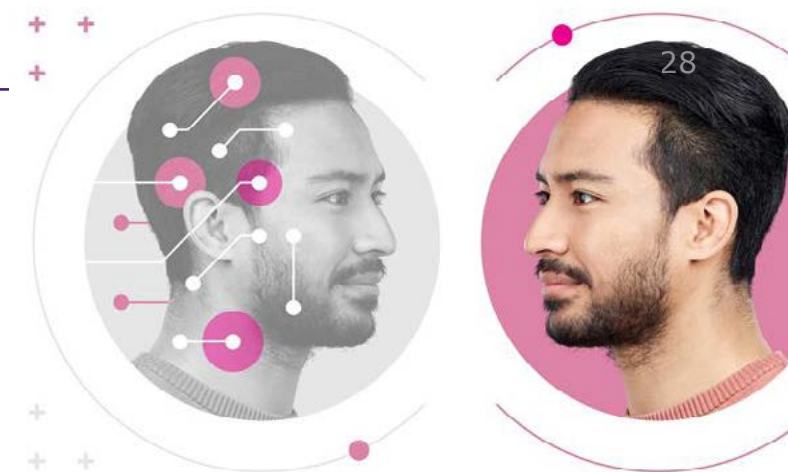
January 2025 marked [the 20th anniversary of the Freedom of Information Act \(FOIA\) 2000](#) and the Environmental Information Regulations (EIRs) (2004) coming into force. We entered this anniversary year having delivered record levels of performance over the last two years. Although our performance has been exceptional, our allocation times are now rising in line with demand. We are exploring how technology can help our staff to close cases as quickly as possible,

Enable the public's access to information

We continue to operate on the basis that information delayed is information denied. We have issued several blogs on topics ranging from [how we help the police forces comply with FOIA](#) to [empowering young people to learn more about their local environment](#) and [bite-sized tools help FOI practitioners stay ahead of challenges](#).

Another way to achieve this is to [ensure that people understand the types of information that they can request from public authorities](#). Working with What Do They Know (WDTK) we analysed high-level summaries of more than 150,000 requests to help organisations understand what sort of information is commonly requested under FOI and whether proactive publication would help people get their questions answered more quickly.

Our team has done well to maintain the best sustained year-on-year performance we have seen since FOIA was implemented. People deserve to have their right to hold public authorities to account respected.



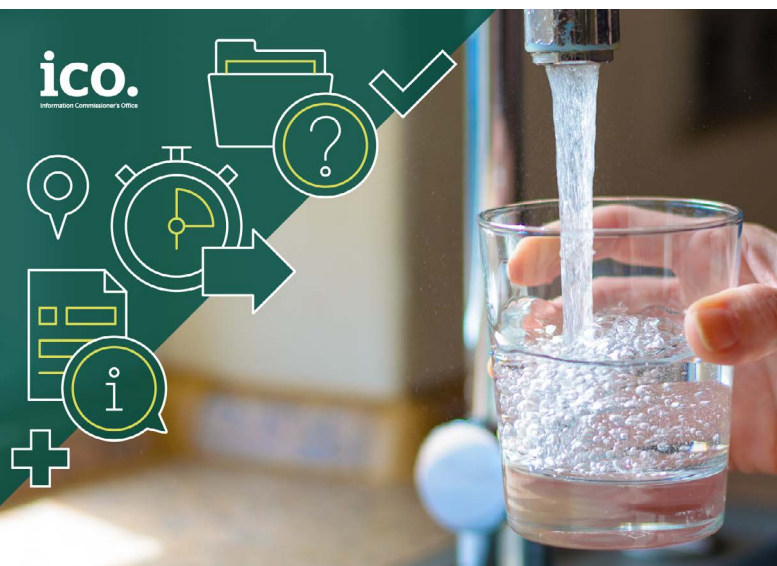
while maintaining quality and fairness, as well as continuing to deliver on the significant efficiency gains and productivity improvements we have made with static resources over recent years. However, we have received an indicative flat cash settlement for the financial year ahead which means we will not be able to increase our resources in 2025/26 to support improvements in our casework performance.



To this end we continue to make significant interventions, ordering the release of information across all levels of public services. Some examples of the information we have ordered disclosure of this past year includes [how the Department for Work and Pensions moved people onto Universal Credit](#); [how well NHS Trusts are prepared for emergencies](#); what happens to unclaimed estates; and information around the National Business

Crime Solution. We also work to uphold FOI decisions when appealed, up to and including appearing before the Supreme Court in January 2025 in the case of Department for Business and Trade and another v The Information Commissioner.

Scrutiny has increased over water companies and their harmful practices polluting the UK's waterways. The lack of readily available information and the reticence of water companies to disclose information about their activities has significantly dented the public's confidence and [we called for water companies to be crystal clear with public over sewage pollution](#).

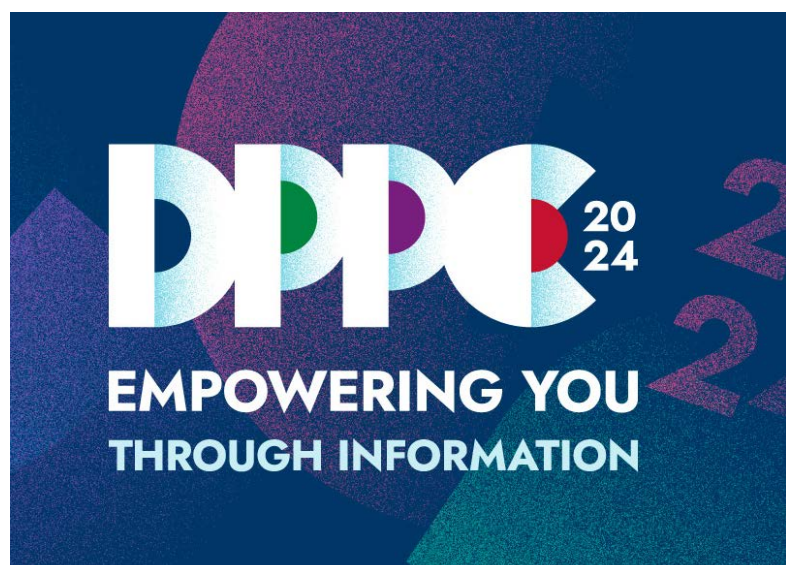


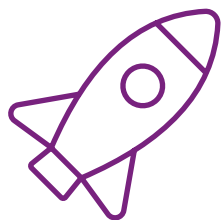
We are committed to supporting water companies to improve their transparency but we are also challenging them to do better. We issued decision notices to six water companies requiring them to disclose sewage start and stop times. We set out [our expectations to the CEOs of 12 water companies across England, Wales and Northern Ireland](#). And we issued [our first EIR practice recommendation to United Utilities](#) for failing to properly handle requests for environmental information.

Focus our FOI resources effectively

Over the last financial year, we issued eight enforcement notices requiring public authorities to respond to, in total, almost 2,500 overdue requests (2023/24: eight enforcement notices in response to over 3,000 overdue requests). We have also issued a range of practice recommendations to support performance improvements in public bodies struggling to meet their commitments, ranging from local police forces and councils to the Post Office and the Ministry of Defence.

Our [upstream regulation work](#) continued to support public authorities with their obligations under the law, producing templates and new toolkit topics to help improve compliance. We also attended events to speak directly to practitioners, including at our own [Data Protection Practitioners' Conference \(DPPC\)](#). Prevention is better than cure. By producing a publication scheme proactively, public authorities can head off a lot of common FOI requests, reducing the amount of time and staff resource. Some public authorities are required to do so by law. We looked at whether 71 public authorities had publication schemes in place. After our intervention, 17 of these authorities now have one and 11 are publishing their FOI performance statistics in line with the FOI code of practice.





Objective 4:

Continuously develop the ICO's culture, capacity and capability

Enable efficiency, productivity and collaboration

We are committed to ensuring that we spend the money we receive for the work we do on delivering as efficiently as possible for our stakeholders to provide value for money. We recognise that it is critical for us to improve our productivity and efficiency, alongside creating the right organisational culture, through investment in our transformation portfolio of work. We have prioritised five key areas of work for us to improve the way we do things:

- customer experience;
- employee experience;
- legislative change;
- data, AI and automation; and
- better regulatory interventions.

These programmes of work will help us to continuously improve our culture, capacity and capability; delivering impactful outcomes for our stakeholders.

We have introduced a new stakeholder mapping tool, which can analyse the stakeholder landscape, prioritise stakeholders and identify what a two-way relationship could look like. This will improve our relationships with key stakeholders and enable us to reach the right people at the right time with the right message. We have completed this process for key regulatory sectors: health, education and policing and justice.

In June 2024 we launched our [Enterprise data strategy](#), with the ambition for the ICO to be an exemplar for responsible innovation. It sets out a vision and prioritised action plan for how we will manage, utilise and share information over the next five years. It includes four key principles that speak to the information culture

we want to see within the ICO: democratic; disciplined; daring; and dignifying.

Since launching this strategy, we've grown our internal data team and onboarded a strategic supplier; launched a data academy to uplift skills across the ICO; and created a consolidated view of information we hold on organisations, to speed up internal searches. We have also experimented with using generative AI through Microsoft's AI assistant, Copilot. We offered it initially to a small cohort of staff to assess its capabilities and how it could integrate into our work. Feedback has been positive, with 100% of participants recommending the tool to colleagues. We are planning our next steps and timeline for rolling out Copilot to the wider organisation for the coming year. Using this technology safely and assessing its risks and benefits through small focus groups will help us to become a more streamlined and efficient regulator.

We've accelerated the automation of back-office systems and processes, focusing on areas of manual, repetitive work identified in collaboration with our staff. In March 2025, we started to automate the opening of regulatory cases, with a goal of saving up to the equivalent of 9.5 full time equivalent (FTE) staff workload. Through the year, we've also introduced self-service, chatbots and automated solutions for our colleagues to access IT help. As a result, we now receive 44% of IT tickets via our self-service portal. We've further built on the 2023 implementation of our Enterprise Resource Planning (ERP)



system, Workday which we use to manage ICO financial and human resource processes. In August 2024, we launched a case management and knowledge management module called People Services Help. This automates the creation, tracking and resolution of HR queries and enables staff to use self-service to create cases, check their statuses and provides self-service access to a wealth of training and personal development materials.

Through the year, we've introduced other useful technology for our staff, including tools for social media monitoring, running public consultations and a wider range of assistive technologies for those with accessibility needs.

This year, we have also developed a workforce strategy to help us meet the demands of the ever-changing landscape we regulate. This is a five-year strategy to ensure we have the right people with the right skills in the right place at the right time to meet our current and future organisational needs. The strategy sets out a number of short (2024-2025) medium (2025-2027) and long term (2027-2029) deliverables. The short and medium-term actions are focused on developing a clear strategic workforce plan. This is supported by actions to identify and develop the critical skills we need for the future, as well as building our approach to talent attraction and the development of a strengthened early careers pipeline across the organisation. We expect this strategy to include a change in the shape of our workforce. This will ensure we have the technical expertise that we need whilst also optimising opportunities that may arise from our investment in transforming our digital capabilities and automation. In our recent people survey, 84% of staff said they wanted to be involved in the transformation and are looking to build their skills. Our workforce strategy gives them the opportunity to do this. We also make a significant investment in learning and development for our staff, focusing on developing the core skills and capabilities set out in our workforce strategy. This is to ultimately ensure we have the right skills in place for both our current and future organisational needs.

We have developed our accommodation strategy, modernising our offices in Edinburgh and Cardiff as planned, as well as taking steps to reduce our footprint in Wilmslow. In addition, we have made some tactical changes to our Wilmslow estate to help improve how we use and collaborate in our office, whilst we conclude longer-term planning about the location of our head office.



Our workforce strategy sits alongside our [equality, diversity and inclusion \(EDI\) objectives](#). These form the backbone of our EDI action plan, that sets out how we will achieve the objectives over a three-year period. We remain focused on and committed to achieving these before 2026. You can see a full update on, where we are up to against each of these objectives on page 85 in part B of the report.

Working collaboratively is critical to our successful delivery as an organisation. Our Outside In speaker series is designed to help all staff to hear outside perspectives, understand where we should put our efforts and think about how we develop as an organisation or as individuals. Speakers have covered a wide range of topics, such as engaging with customers at most risk of harm; AI in financial services; and edtech and children's privacy.

Provide value for money for data protection fee payers

During the last financial year, we have focused on prioritising our available fee income to drive maximum value for money for data protection fee payers. This includes recouping our litigation costs, which has allowed us to divert more funds to help upstream regulation and small businesses. In addition, we constantly review our cost base and we have reduced our office costs by approximately £600,000 from 2023/24. This is through reductions in our head office estate and altering our facilities contracts due to changing needs arising from flexible blended working practices.

We are keen to try new ways of working to improve our efficiency and value for money.

In October 2024, we announced that we would [pilot a new approach to providing business advice](#). We are committed to modernising our services and investing in tools that give businesses better access to support. While our online tools and resources are critical to giving businesses the answers they need, following feedback we re-opened our business helpline in December 2024. Trialling new approaches, listening to feedback and continuously improving continues to be key in how we provide value for money and efficient services for our customers.



Key risks to achieving our objectives

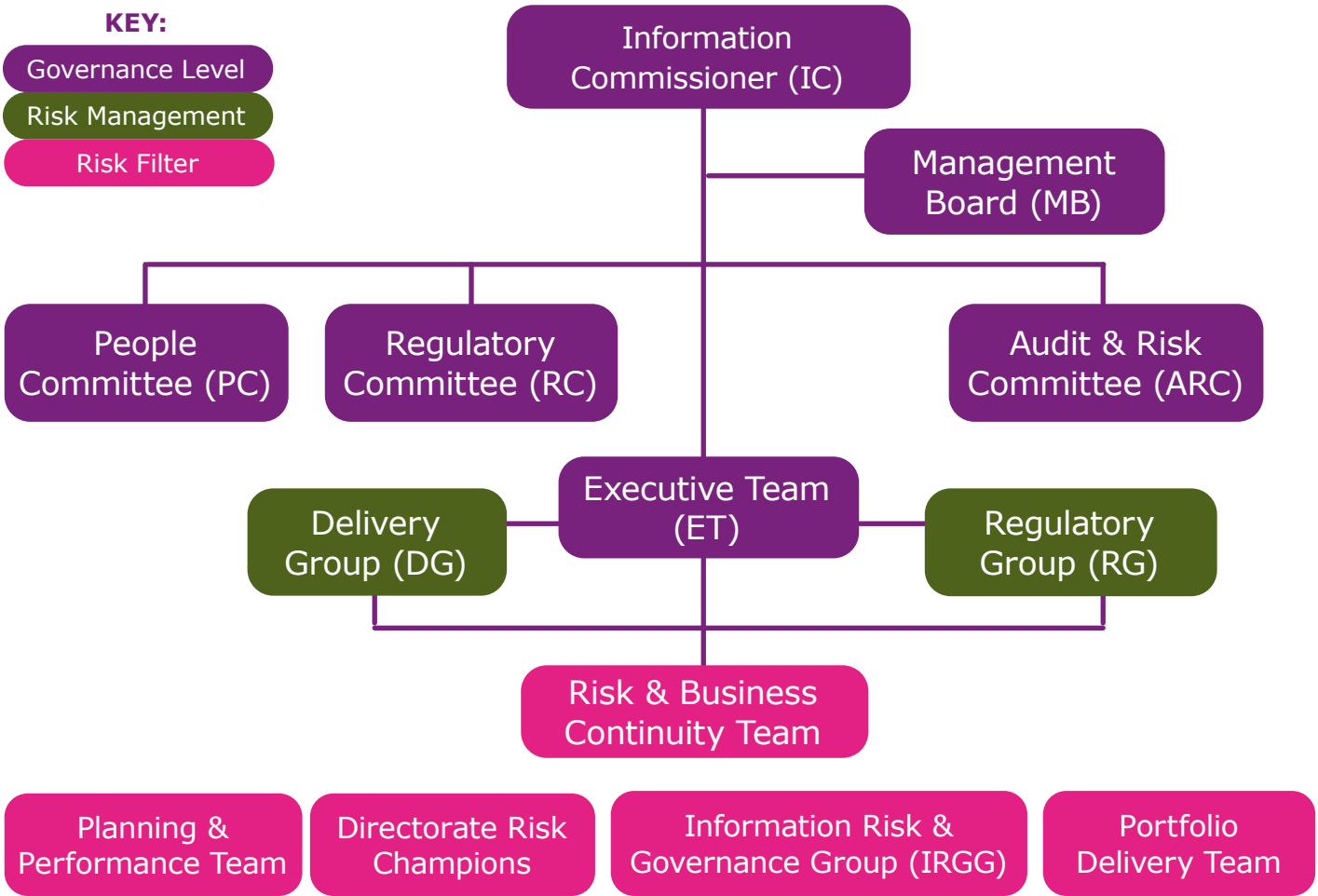
This section of the report identifies the key risks and mitigations to us achieving the objectives described on page 9.

Our definition of ‘risk’ is “a possible future event which will adversely or beneficially affect the achievement of our objectives”. Risk management is integrated with our planning processes and delivery plans so that we can determine and monitor those risks which have the most significant impact to achieving our objectives. We are continuously identifying and assessing risks and opportunities; developing and implementing controls and warning mechanisms; and we regularly review and report on our progress on managing these risks.

Risk reporting hierarchy

Part B of the report includes information about the organisational structure we have put in place to achieve these objectives page 72 and we have identified our key risks to achieving these objectives page 75.

Our reporting lines framework to ensure effective and embedded risk management is shown on the diagram below:




Performance analysis

This section provides more details about our performance against key service objectives.

Key performance indicators


We have developed KPIs for each of the objectives listed on page 9 to demonstrate delivery and enable our stakeholders to hold us to account. An explanation of how we developed the measures and how they relate to ICO25 is available on our website: [How will we know if we have achieved our objectives?](#) The table below sets out performance against our KPIs for the year 2024/25 and includes


our KPIs from 2023/24 for comparison. A commentary on any red or amber ratings is provided below the table. These KPIs are considered by Management Board at each of its meetings. Performance measures for each objective are grouped in the table. We also provide a quarterly scorecard for the same measures on our website: [our performance](#).

Objective one: Safeguard and empower people		Up to YE 31 March 2025	Up to YE 31 March 2024
We will assess and respond to 80% of data protection complaints within 90 days		30.0%	84.8
We will assess and respond to 90% of data protection complaints within six months		98.4%	99.7%
Fewer than 1% of our data protection complaints caseload will be over 12 months old		0.1%	0.1%
The Parliamentary and Health Service Ombudsman (PHSO) does not uphold a complaint about us in 100% of cases		100%	100%
We will investigate and respond to 90% of service complaints within 30 calendar days		87.9%	89.1%
95% of investigations close within 12 months of starting		87.3%	93.5%
We will respond to 100% of Information Access Requests within statutory deadlines		98.4%	97.6%
We will achieve a customer satisfaction index (CSI) score of 74		69.1	70.2

Key to RAG ratings
Green: at, or above, target
Amber: within 10% of target
Red: more than 10% away from target (except for measures targeting 'less than 1%')

Green: at, or less than, 1%
Amber: between 1% and 2%
Red: greater than 2%

Objective two: Empower responsible innovation and sustainable economic growth 	Up to YE 31 March 2025	Up to YE 31 March 2024
We will resolve 80% of written enquiries within 7 calendar days	82.9%	87.9%
We will resolve 99% of written enquiries within 30 calendar days	94.4%	98.5%
We will answer 80% of calls within 60 seconds*	86%	84%
We will answer 80% of live chats within 60 seconds*	88%	88%
We will refer or close 80% of personal data breach (PDB) reports within 30 days	83.7%	72.7%
Fewer than 1% PDB reports will be over 12 months old	25.3%	0%
90% of our audit recommendations are accepted in full or in part	99%	97%
80% of accepted recommendations, in full or in part, are completed or being actioned	97%	95%
We will respond to 100% of prior consultation submissions within statutory timeframes	100%	100%

Objective three: Promote openness and transparency 	Up to YE 31 March 2025	Up to YE 31 March 2024
We will reach a decision and respond to 90% of FOI concerns within six months	94.8%	95.5%
Fewer than 1% of our FOI caseload will be over 12 months old	0.3%	0.1%
66% of FOI tribunal hearings in our favour	73%	74%
We will publish 100% of our FOI case outcomes	100%	100%
We will publish all recommendations made in our FOI complaints handling and audit work	100% for FOI complaints handling and executive summaries of audit work	100% for FOI complaints handling and executive summaries of audit work

Key to RAG ratings**Green:** at, or above, target**Amber:** within 10% of target**Red:** more than 10% away from target (except for measures targeting 'less than 1%')**Green:** at, or less than, 1%**Amber:** between 1% and 2%**Red:** greater than 2%

Commentary on measures rated as amber is set out below:

- **We will assess and respond to 80% of data protection complaints within 90 days (Red).** Performance against this measure has declined throughout the year as demand for our services has increased and we have been unable to recruit to our vacancies. We are exploring a range of options to improve our performance against this measure. This includes recruiting, automating certain administrative tasks and improving our processes for dealing with data protection complaints. While our current forecast shows recovery could take us until 2026/27, we are working to try to achieve that sooner, and aim for our performance to be back in line with our target by the end of 2025/26.
- **We will investigate and respond to 90% of service complaints within 30 calendar days (Amber).** Overall performance across 2024/25 fell just short of target at 87.9%, due to the complexity of some complaints that took longer to deal with.
- **95% of investigations close within 12 months of starting (Amber).** Our overall performance for 2024/25 was amber based on 96 out of 110 investigations closing within 12 months (87.3%). Our performance reflects the inherent and different challenges in obtaining sufficient evidence in the more complex cases we now investigate, and the different tests and responsibilities applying to the investigation of criminal acts.
- **We will respond to 100% of information access requests within statutory deadlines (Amber).** Our ambitious target of 100% has ensured that we have continued to maintain strong performance across 2024/25, with an improvement on our 97.6% achievement in 2023/24 and our highest compliance rate since 2017/18. We continue to engage with teams across the office to improve processes, transparency and awareness of how we handle information access requests in order to reduce late cases and increase efficiency in our request handling.
- **We will achieve a customer satisfaction index (CSI) score of 74 (Amber).** Our score for 2024/25 was 69.2 (2023/24: 70.2). This score sits in line with the Institute of Customer Service average for the Public Services (National) sector, where the trend is a plateauing of customer satisfaction across the public sector, following sustained pressures on public service. During 2024/25 we experienced an increased demand for our services, which resulted in long wait times for our complaint services. We remain committed to transforming the service we provide to our customers. We are addressing key areas such as complaints handling, communication, and the use of technology, through our Customer Experience Transformation Programme.
- **We will resolve 99% of written enquiries within 30 calendar days (Amber).** In Q3 we undertook a pilot in our Business Services department to allow us to help more organisations with their information rights queries and ensure that those who are eligible pay their data protection (DP) fees. Staff from our Business Advice Service stepped in to support this pilot, although this did build up a backlog of enquiries in this area during the channel shift. We returned to near agreed service levels during Q4 (where we achieved 98.9%), but our performance of 81.3% at Q3 during the pilot impacted our overall 2024/25 outturn.
- **Fewer than 1% personal data breach (PDB) reports will be over 12 months old (Red).** the increasing age of our average caseload adversely impacted our year-end performance against this measure. The number of PDB reports over 12 months old at the end of the year was 384. We anticipate the improvements we are considering as part of our new operating model will improve performance in 2025/26. Although we forecast a continued decrease in performance (and an increase in reports over 12 months old) until these changes are embedded and begin to reduce the age of our average caseload.

In addition to the high level KPIs, we also monitor demand for our services and analyse trends to target our regulatory work. We have provided more detail in the remainder of the performance analysis section. This section includes some graphs and tables where totals do not sum up to 100%. This is due to rounding.

Data protection complaints

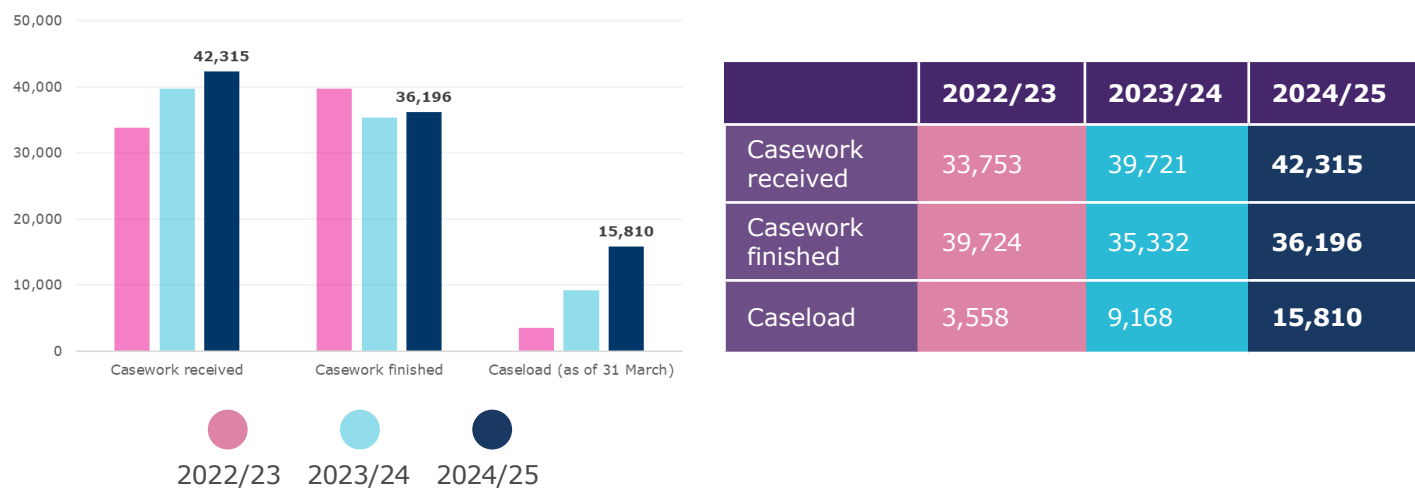
We received 42,315 data protection complaints in 2024/25 compared to 39,721 in 2023/24. The range of complaints and sectors they relate to has remained comparable to previous years. Article 15 complaints (about the right of access) account for most of our data protection complaints work.

We issued 36,196 outcome decisions offering advice and recommendations to improve information handling (2023/24: 35,332). In some of the cases, we didn't think there had been an infringement of the law, or the complainant had come to us too early. We are seeing a higher demand for our services, so our caseload at year-end has increased to 15,810 complaints (2023/24:

9,168). Individual productivity remained high but the key factor for this is a rising intake of cases. We are therefore exploring ways of maximising our efficiency by focusing on complaints where there seems to be clear harm, and on interventions where we can make the most impact.

The following graph and table shows the number of DP cases that were reported to us during each year; the number of DP cases we finished each year including some reported during that year and some reported in previous years; and how many live cases we had not completed at year-end (usually cases reported to us during that year, but may include a few reported in previous years).

DP complaints casework



Note: In our casework system, cases can move between caseload classifications. Therefore, the figure calculated by taking the caseload as at 31 March 2024, adding cases received during 2024/25 and subtracting cases closed during 2024/25, does not necessarily add up to the caseload as at 31 March 2025.

High level outcomes



The following graph and table show the outcome for the cases that we finished during the year. Of the 36,196 cases we completed during 2024/25 (the middle row on the graph above), 67% led to us giving advice and 33% led to us taking informal action.

Freedom of information complaints

This year we have received 7,639 FOI complaints compared to 8,080 in 2023/24. This is the second largest since the Act was implemented in 2005. This supports our expectation and is in line with historical data that last year’s volumes are a ‘new normal’ rather than a one-off spike.

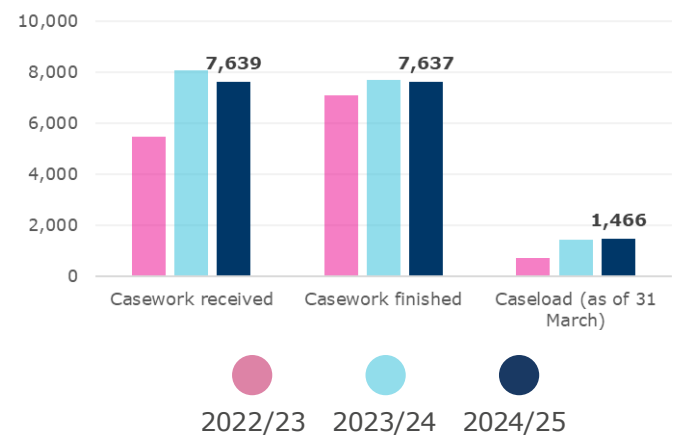
We closed 7,637 cases (2023/24: 7,697), despite resource challenges through the year. To achieve a similar level of output as last year we have continued improving and automating our business processes. These changes have delivered improved performance, with productivity up 10% on last year’s record year and 37% up on 2021/22 baseline before we delivered our Better FOI transformation programme. The number of statutory decision notices was 2,192 (2023/24: 2,227 issued). This demonstrates we have been able to embed our improved performance, where the number of decision notices is up more than 50% on previous years (excluding 2022/23 backlog recovery, which was supported by a temporary uplift in staffing). We also continued our approach to prioritising cases, which saw us close 186 priority cases in an average of 13 weeks.

At the end of 2024/25 our caseload was 1,466 (2023/24: 1,440). We continue to address the continuing demand in this area by identifying and implementing new ways of working and opportunities to deploy new technology to increase our productivity. This is needed to

ensure we can meet the volume pressures we currently face, as we have seen an increase in the time it takes to allocate a case to a case officer (currently 16 weeks in March 2025 compared with nine weeks in April 2024). In 2024/25 we continued to deliver a high quality service against our historic levels of performance, closing 95% of cases within six months (96% in 2023/24) and against a higher target of 90% (80% in 2021/22).

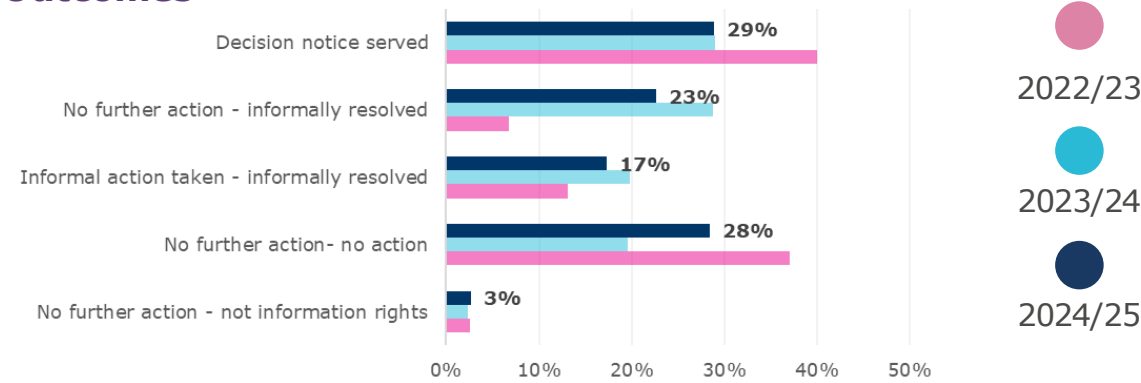
We will continue to prioritise cases that meet our criteria and we expect to be able to maintain our service standards on prioritised cases. We also issued 143 statutory information notices if we felt they were necessary after our initial enquiries (61 in 2023/24) to ensure we could progress cases to closure as quickly as possible. 0.3% of our caseload was over one year old at the end of 2024/25, up from 0.07% in 2023/24. In practice this means that there were five cases over 12 months old. Three of these were due to information notices being appealed to the Tribunal (where the first tier has strongly upheld our position in each instance) which have delayed us progressing the cases. The other two cases were temporarily delayed due to security restrictions on the information that required us to arrange specific viewings with appropriately cleared staff and that we expect to be able to complete early in 2025/26. 54 cases were over six months old at year-end (25 in 2024/25).

FOI complaints casework



FOI complaints casework	2022/23	2023/24	2024/25
Casework received	5,479	8,080	7,639
Casework finished	7,103	7,697	7,637
Caseload (as of 31 March)	703	1,440	1,466

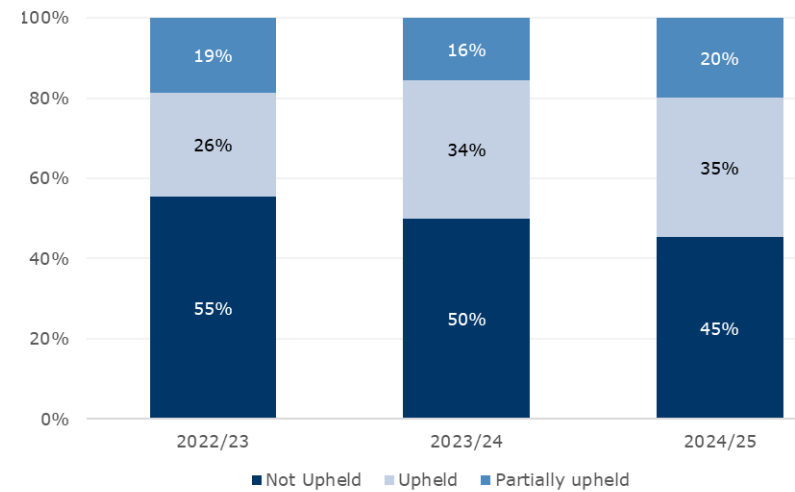
Outcomes



Outcomes	2022/23	2023/24	2024/25
Decision notice served	40%	29%	29%
No further action – informally resolved	7%	29%	23%
Informal action taken informally resolved	13%	20%	17%
No further action no action	37%	20%	28%
No further action not information rights	3%	2%	3%

Note: In our casework system, cases can move between caseload classifications. Therefore, the figure calculated by taking the caseload as at 31 March 2024, adding cases received during 2024/25 and subtracting cases closed during 2024/25, does not necessarily add up to the caseload as at 31 March 2025.

Outcome of complaints where decision notices were served

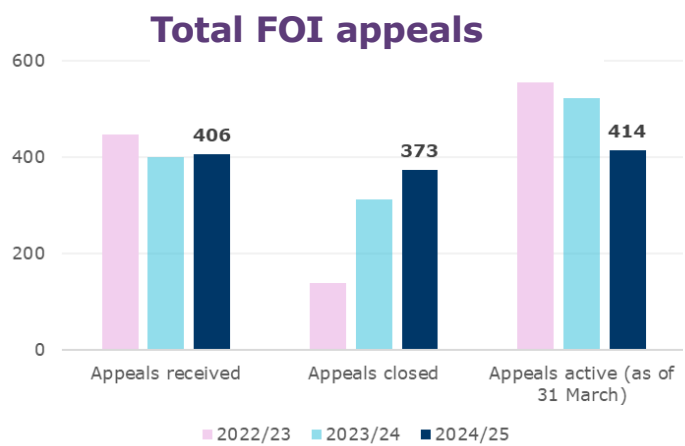


Outcome of complaints where decision notices were served	2022/23	2023/24	2024/25
Total served	2,822	2,227	2,192
Partially upheld	530	347	437
Upheld	726	767	758
Not upheld	1,566	1,113	997

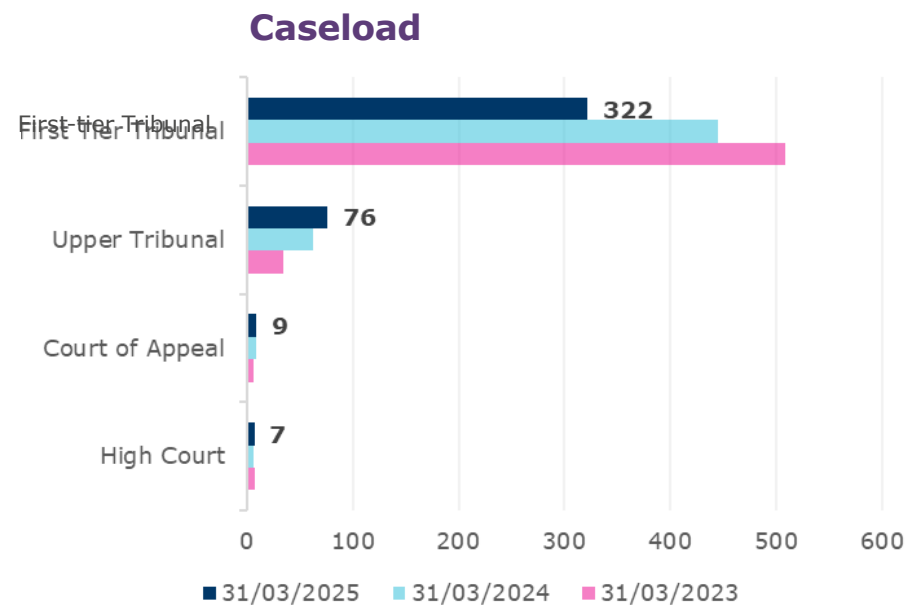
FOI appeals

Each recipient of a decision notice has the right to appeal the decision to the First-tier Tribunal. Some cases progress to the Upper Tribunal and beyond. This year again saw a significant number of appeals to the First-tier Tribunal: 322 (2023/24: 345). The proportion of decision notices appealed remains the same

as last year at 15% (2023/24: 15%). This year we included consent orders (9 consent orders) in our successfully defended figure as those orders generally align more closely to such outcomes. Of all First-tier cases closed in 2024/25, the Commissioner successfully defended 74% (2023/24: 76%).

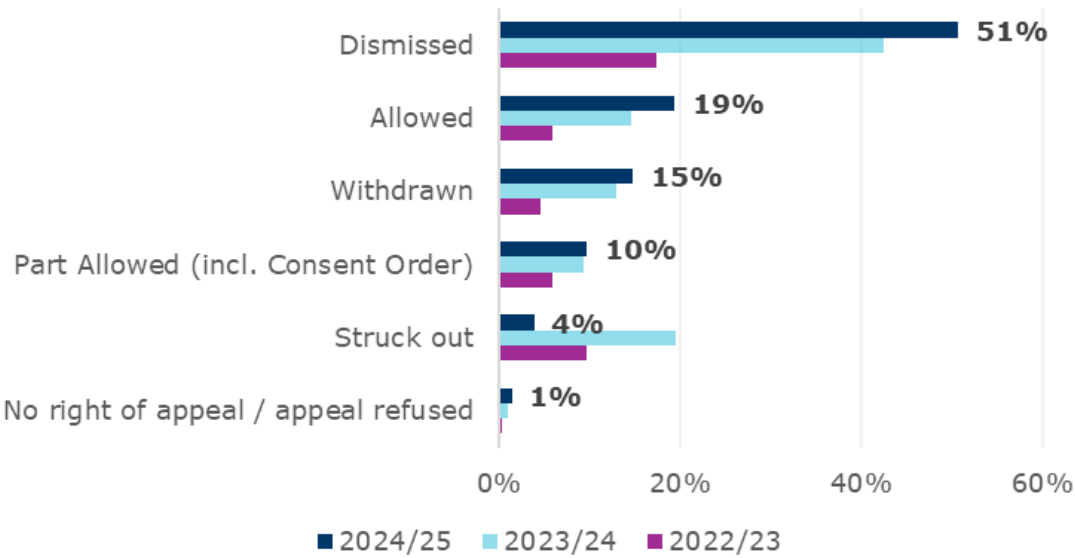


Total FOI appeals	2022/23	2023/24	2024/25
Appeals received	447	401	406
Appeals closed	139	312	373
Appeals active (as of 31 March)	555	523	414



Caseload	31 March 2023	31 March 2024	31 March 2025
First-tier Tribunal	508	445	322
Upper Tribunal	34	63	76
Court of Appeal	6	9	9
High Court	7	6	7

Outcome of First-tier Tribunal appeals



Outcomes of First-tier Tribunal appeals	2022/23	2023/24	2024/25
Dismissed (including consent order)	50	122	187
Allowed	17	42	68
Withdrawn	13	37	52
Part allowed	17	27	25
Struck out	28	56	14
No right of appeal or appeal refused	1	3	5

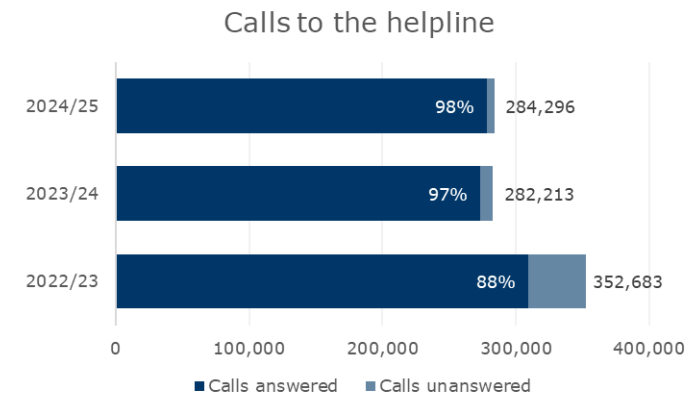
Advice services

Demand for our advice services remains high and throughout 2024/25 we have continued to strive to provide quality help and guidance to our public and organisation customers.

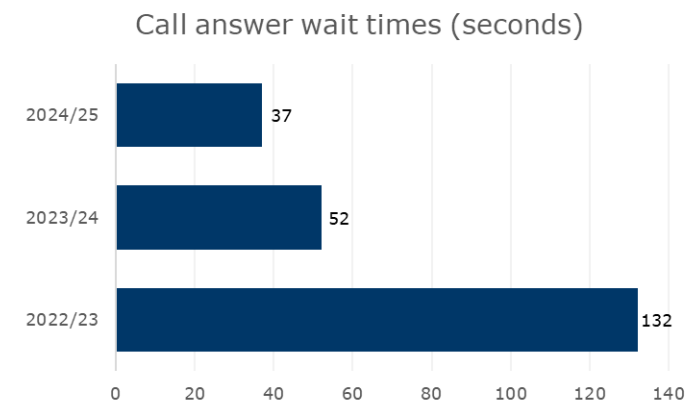
As in previous years, our helplines continue to be a popular channel for our customers to contact us for help. During 2024/25, we received 284,296 calls and answered 278,293 with an average wait time of 37 seconds. This is an improvement on last year’s average wait time of 52 seconds.

Throughout 2024/25, we have also seen an increased demand for our live chat channels, receiving 65,645 and answering 60,754. Despite the increased demand for this service, we maintained an average answer rate of 93% and reduced the average wait time to 39 seconds.

Requests for written advice have also slightly increased this year from 9,605 receipts in 2023/24 to 10,739 in 2024/25.

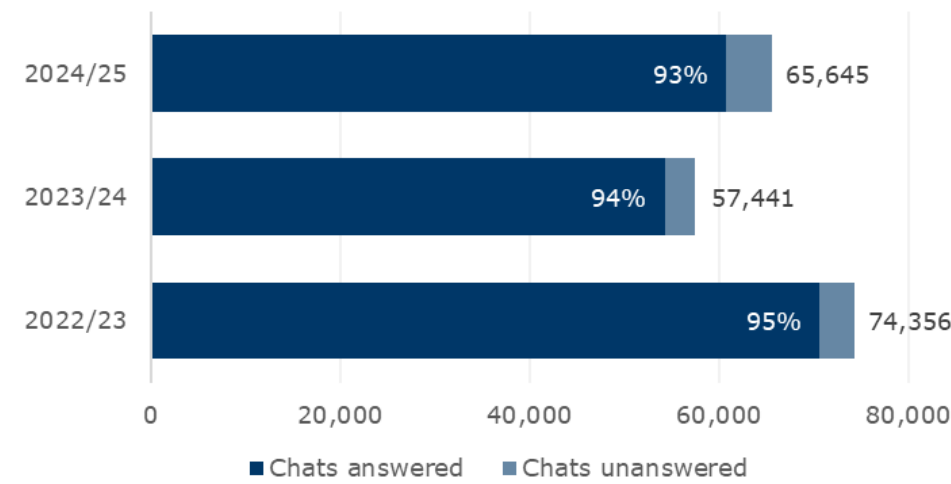


Calls to the helpline	2022/23	2023/24	2024/25
Total calls received	352,683	282,213	284,296
Calls answered	309,417	273,338	278,293
Calls unanswered	43,266	8,875	6,003



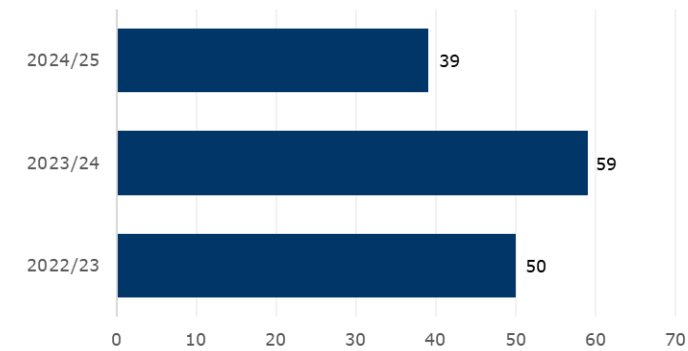
Call answer rates	2021/22	2022/23	2023/24
Average wait time (seconds)	132	52	37
Average wait time (minutes)	2m 12s	0m 52s	0m 37s

Live chat



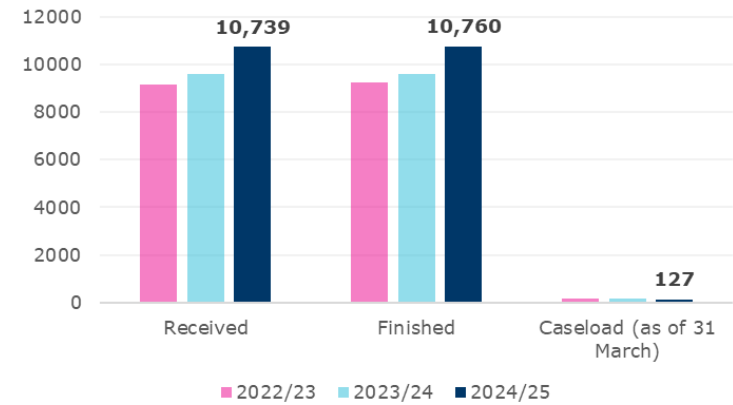
Live chat	2022/23	2023/24	2024/25
Chats requested	74,356	57,441	65,645
Chats answered	70,567	54,256	60,754
Chats unanswered	3,789	3,185	4,891
Percentage answered	95%	94%	93%

Chat answer wait times (seconds)



Average wait time (seconds)	
2022/23	50
2023/24	59
2024/25	39

Written advice casework



Written advice	2022/23	2023/24	2024/25
Received	9,173	9,605	10,739
Finished	9,247	9,614	10,760
Caseload	147	148	127

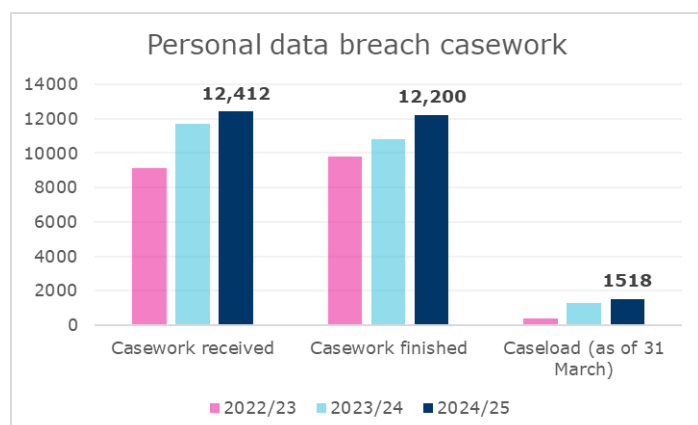
Personal data breach reports

Our personal data breach work increased this year, with 12,412 cases reported (2023/24: 11,680), an increase of 6%. Although we completed over 1,400 more cases this year than last year, at 12,200 than last year (2023/24: 10,789), the increase in receipts led to a higher caseload of 1,518 at year-end (2023/24: 1,289).

The highest reporting sectors remained health, education and childcare. The most common

type of incident reported in a breach continued to be emailing, posting or faxing personal information to the wrong person, in just over 18% of breaches.

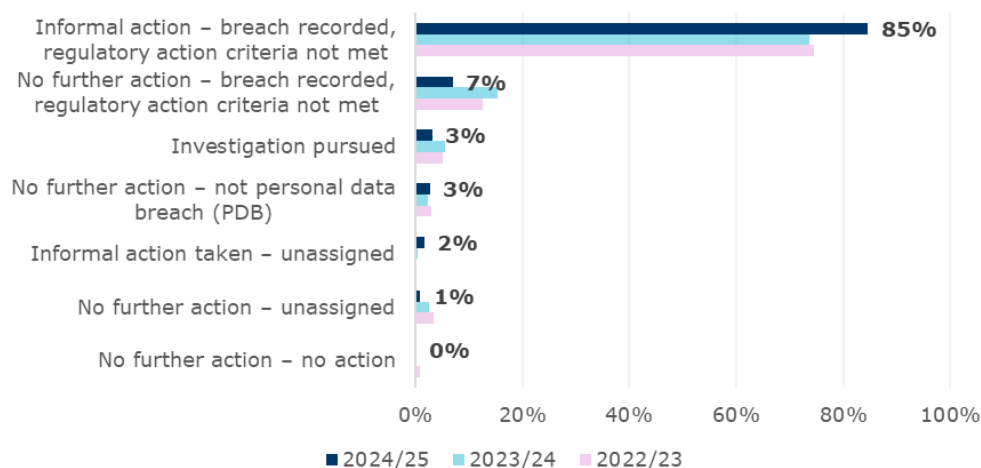
In most cases, we took informal action. This included giving advice to organisations to help them with the current incident; avoid repeat occurrences; and learn from breaches experienced by similar organisations.



Personal Data Breaches 2021/22 2022/23 2023/24

	2021/22	2022/23	2023/24
Received	9,146	11,680	12,412
Finished	9,789	10,789	12,200
Caseload	374	1,289	1,518

Personal data breach outcomes



Personal data breaches – outcomes

2022/2023 2023/2024 2024/25

Informal action – breach recorded, regulatory action criteria not met	75%	74%	85%
No further action – breach recorded, regulatory action criteria not met	13%	15%	7%
Investigation pursued	5%	6%	3%
No further action – unassigned	3%	2%	3%
No further action – not personal data breach (PDB)	0%	0%	2%
Informal action taken – unassigned	3%	3%	1%
No further action – no action	1%	0%	0%

Investigations

We concluded 43 UK GDPR investigation cases (2023/24: 285 investigation cases) and 204 incidents this year (2023/24: 80 incidents). This significant change in investigative caseload from 2023/24 follows our introduction of a new prioritisation process which makes sure we are focusing our regulatory action and resources, on the issues that cause the most impact for the public.

We delivered reprimand outcomes on nine cases (2023/24: 31 reprimand outcomes). The reprimand outcomes cover a number of sectors and compliance concerns including disclosures in error, inaccurate data and people's rights. We have acted to identify opportunities to improve compliance, protect people and make recommendations about the steps organisations can take to reduce the likelihood of future non-compliance.

We issued two UK GDPR penalty notices totalling £3,826,320 (2023/24: three penalty notices totalling £13,057,500). These were a penalty notice totalling £750,000 due to the high profile breach by Police Service of Northern Ireland, and a penalty notice to the value of £3,076,320 following a settlement agreement with Advanced Computer Software Group Limited.

We contacted 93 organisations about website cookies, and in line with our aim of proactively driving compliance.

In our cyber-related work, we completed 15 investigations and managed 61 incidents this year. The team triaged 1,746 reports (2023/24: 2,851) to decide which cases to prioritise. In the 2024/25 financial year, we have served three reprimands (2023/24: eight). The reprimands concerned failures to implement appropriate technical and organisational measures.

We issued nine monetary penalty notices totalling £890,000 and nine enforcement notices under the Privacy and Electronic Communications Regulations (PECR) (2023/24: 26 monetary penalty notices totalling £2,590,000 and 25 enforcement notices²). During the year, we also executed 11 search warrants across three PECR investigations about the mass volume sending of nuisance messages. These are also included as civil monetary penalties outlined in the table on page 54. We focused on organisations undertaking predatory marketing communications targeting people who were, or may be, at most risk of harm or potentially likely to respond to high-pressure marketing practices. In line with ICO25, we continued our focus of targeting our resources on investigations where people were at most risk of harm, with the aim of taking regulatory action and disrupting the people and organisations suspected of driving that activity.

We focused our criminal investigations on cases where significant harm has been caused to UK businesses and people by criminal actions. We delivered four prosecutions and three cautions in the year (2023/24: five prosecutions and seven cautions³). These were all for 'unlawful obtaining' offences under data protection law.

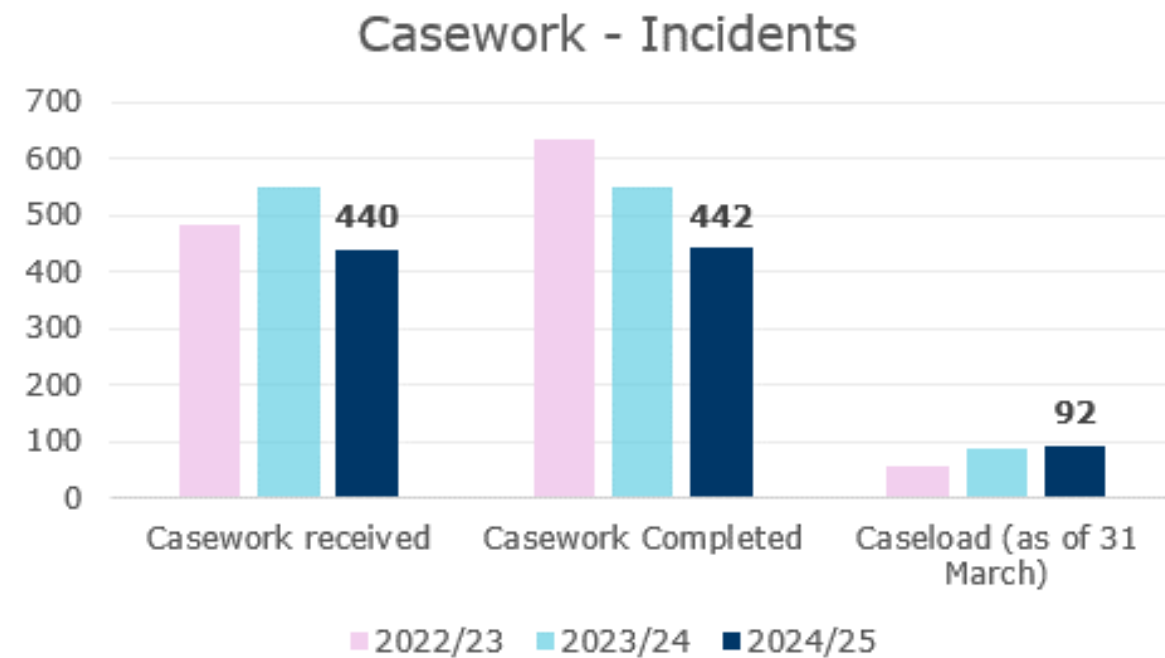
In October 2024, two former motor industry employees were handed six month prison sentences, suspended for 18 months, and ordered to complete 150 hours of unpaid work, for unlawfully copying and selling over 29,500 lines of personal information about people involved in road traffic accidents. A Proceeds of Crime Act (POCA) hearing, at a future date to be determined, will assess how much money was gained from the criminal actions and a Forfeiture Order will be made.

² The figure of 26 enforcement notices published in our 2023/24 Annual Report was later amended to 25 – details can be found in [Corrections and clarifications](#)

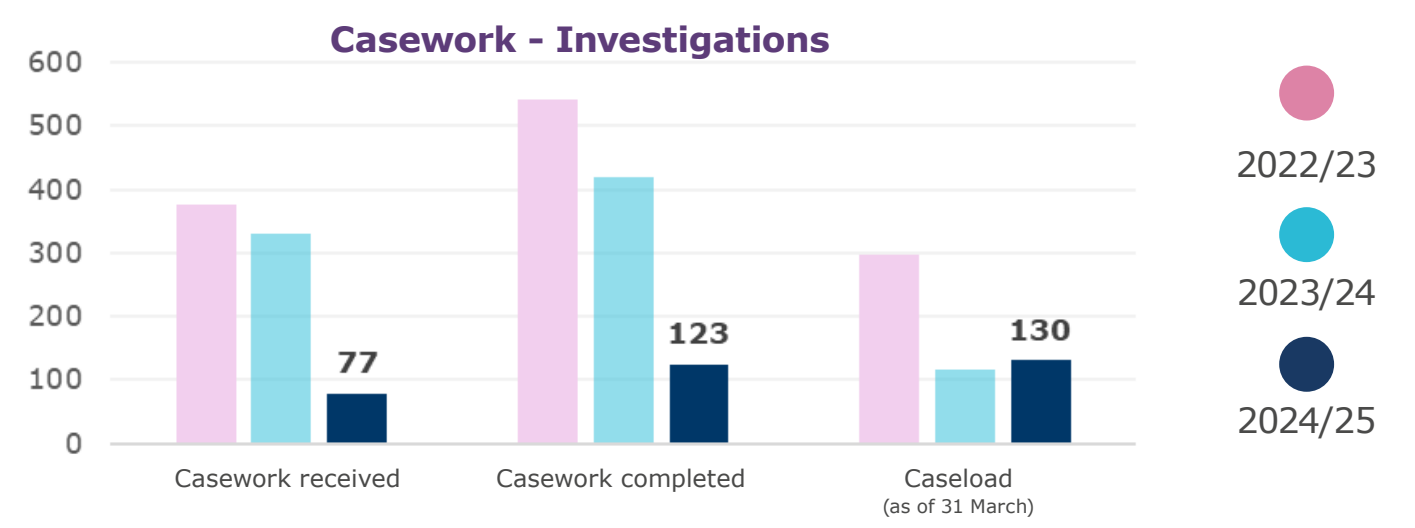
³ The figure of five cautions published in our 2023/24 Annual Report was later amended to seven – details can be found in [Corrections and clarifications](#)

In December 2024, a former team leader in an insurance underwriting company was handed a suspended prison sentence. The employee was contracted to work Monday to Friday but the investigation uncovered that they had accessed over 32,000 customer policies when not at work. The investigation, which included a search of the suspect’s home, found that they were sending the details of the unlawfully obtained personal information to a third party. After pleading guilty at an earlier hearing they were sentenced at Manchester Crown Court to a six month prison sentence, suspended for two years, and ordered to complete 150 hours of unpaid work. A POCA hearing is also

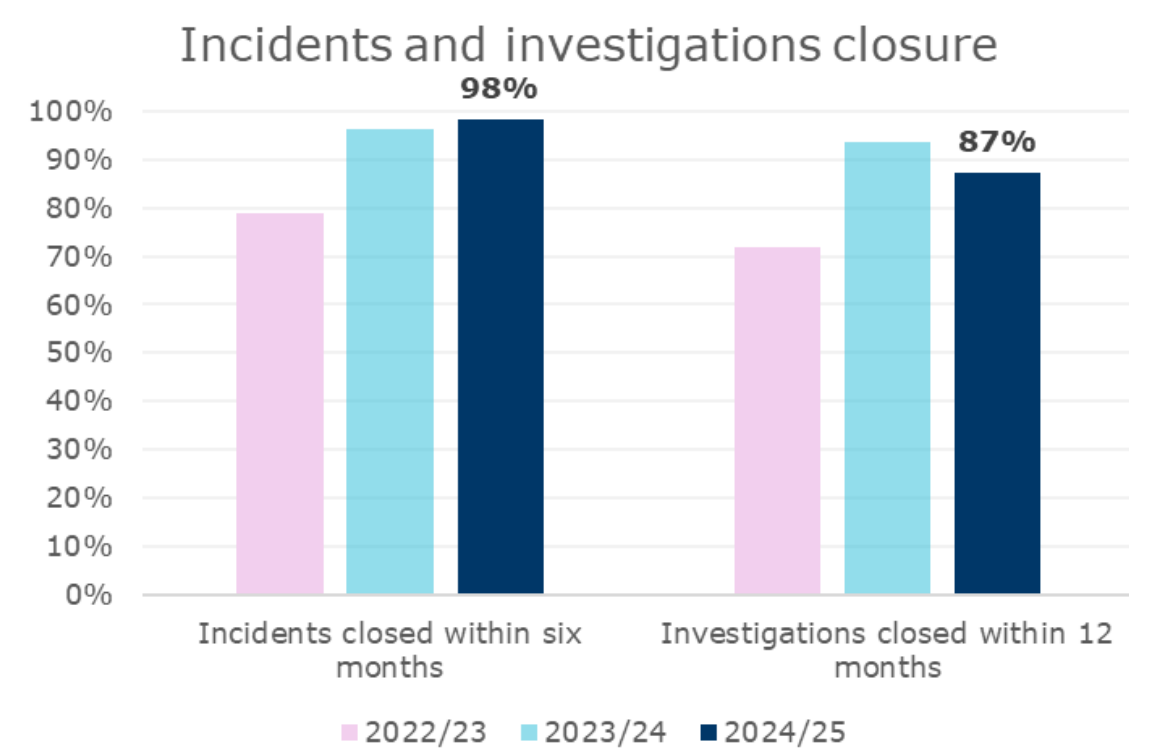
scheduled in this case, at a future date to be determined, as they also gained financially from their criminality. We continued to support businesses that are required to pay monetary penalties and fines via payment plans. Enforcing the payment of fines and collaborating with other agencies helped protect the public against further predatory marketing by rogue directors. Four companies were wound up as a result of ICO petitions, and five directors were disqualified for a total of 23 years. A number of financial investigations under the [POCA](#) progressed, and we exercised our powers on a range of cases.



Incidents	2022/23	2023/24	2024/25
Casework received	485	550	440
Casework completed	637	552	442
Caseload (as of 31 March)	56	87	92

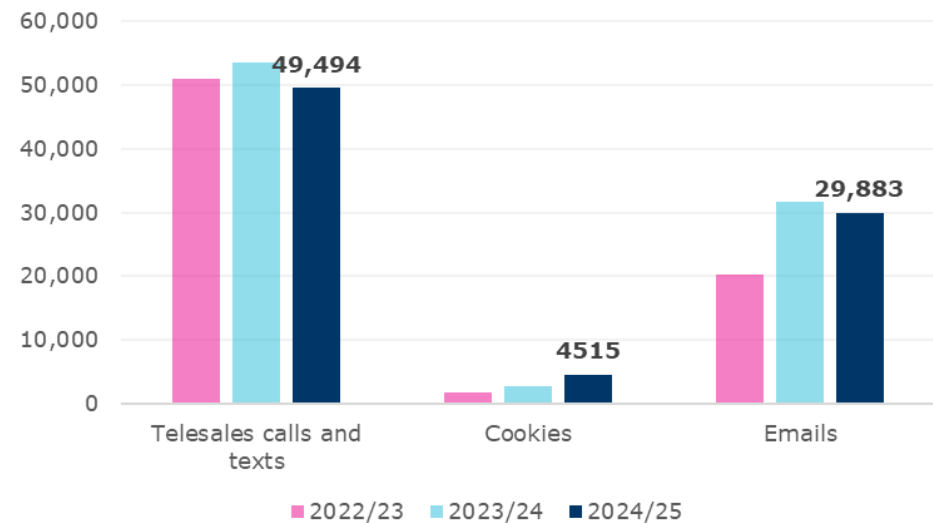


Investigations	2022/23	2023/24	2024/25
Casework received	375	329	77
Casework completed	542	418	123
Caseload	297	117	130



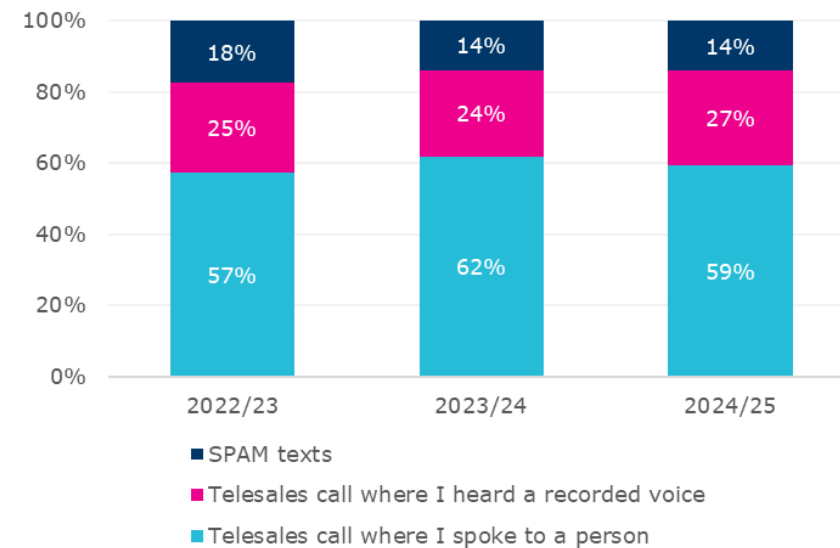
Closure rates	2022/23	2023/24	2024/25
Incidents closed within 6 months	79%	96%	98%
Investigations closed within 12 months	72%	94%	87%

PECR concerns reported



PECR concerns reported	2022/23	2023/24	2024/25
Telesales calls and texts	50,954	53,476	49,494
Cookies	1,753	2,669	4,515
Emails	20,331	31,635	29,883

Nature of telesales calls and texts reported



Nature of telesales and spam texts reported	2022/23	2023/24	2024/25
Spam texts	8,935	7,405	6,891
Telesales calls where I heard a recorded voice	12,888	13,015	13,295
Telesales calls where I spoke to a person	29,131	33,056	29,308

Regulatory assurance audits

Our audit programme is aligned with the objectives of ICO25 and our strategic causes, expanding on our focus to explore different sectors and new technologies. In 2024/25, we completed a total of 77 audits and follow-up audits across a range of sectors (2023/24: 64 audits). [We published the executive summaries of these audits](#) on our website. The programme included: a series of audits focused on developing, providing and using education technology solutions in schools, to understand the privacy risks and potential non-compliance with data protection legislation; a series of audits with organisations in the financial sector; a series of audits of young offender institutions and secure care homes; and an audit programme with police services, looking at their management and reporting of personal data breaches.

During our audit work, 99% of our recommendations were accepted or partially accepted by the organisations we audited (2023/24: 93%). At the follow-up stage, we found that audited organisations had actioned or partially actioned 97% of our recommendations (2023/24: 97%). In addition to our data protection audits, we have carried out a number of audits of telecommunications operators under the Privacy and Electronic Communications Regulations (PECR) and s244 of the Investigatory Powers Act (IPA).

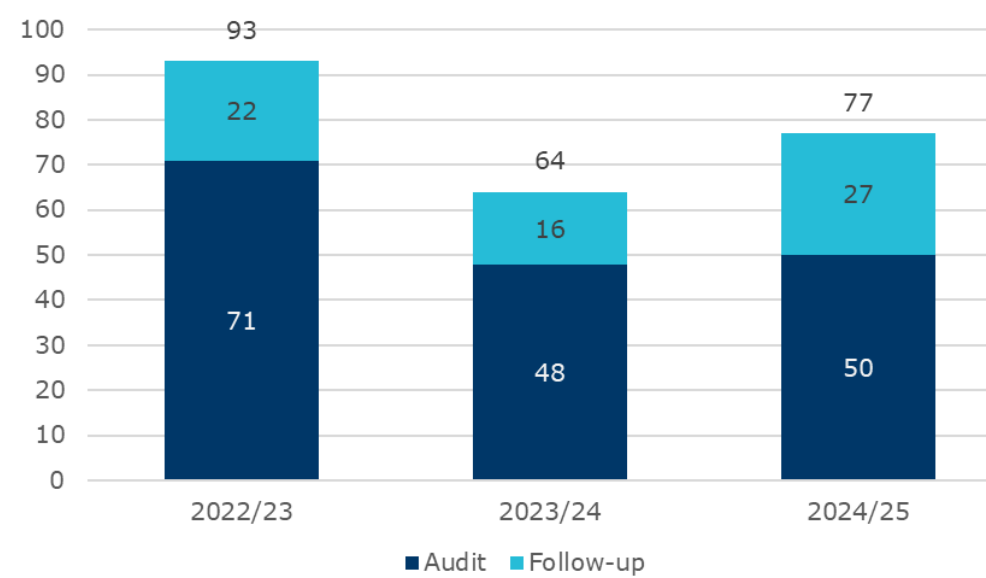
We have also continued to develop our assurance function under the Network and Information Systems Regulations 2018

(NIS). We are continuing to prepare for the changes that will result from the new Cyber Security and Resilience Bill by expanding our industry engagement; liaising with other NIS Competent Authorities and the CSIRT over strategies and tooling; and developing a range of assurance activity appropriate for the range of organisations within the sector.

We published several outcome reports to outline the trends and themes we had identified during our previous year's audit work. These included two overview reports about our audit work with police services, covering FOI practices and their use of mobile phone extraction technology respectively; the outcomes from our audits conducted with telecoms operators about SIM swap fraud detection and reporting; and outcomes from our audits with the developers and providers of artificial intelligence (AI) powered sourcing, screening, and selection tools used in recruitment.

In addition, we developed and published our [Data protection audit framework](#), a framework of audit toolkits, based on those used by our audit teams. This allows organisations to assess their own compliance with some of the key requirements of data protection law.

Number of audits completed



Audits completed	2022/23	2023/24	2024/25
Audit	71	48	50
Follow-up	22	16	27
Total	93	64	77

Percentage of accepted and partially accepted recommendations (target: 90%)

	Q1	Q2	Q3	Q4	Total
2024/25	100%	99%	99%	98%	99%
2023/24	98%	92%	100%	100%	97%
2022/23	100%	98%	98%	100%	99%

% of accepted and partially accepted recommendations complete and in progress (target: 80%)

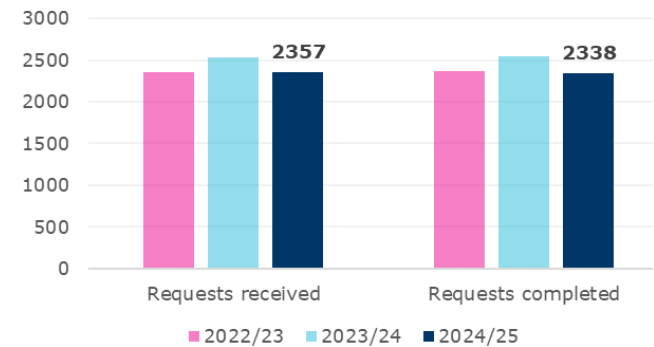
	Q1	Q2	Q3	Q4	Total
2024/25	100%	95%	98%	96%	97%
2023/24	98%	85%	94%	100%	95%
2022/23	100%	95%	98%	93%	96%

Requests for our information

In 2024/25, we continued to focus on ensuring that we responded to information requests as quickly and accurately as possible. We issued 2,338 responses under information rights legislation and completed 98% within

statutory deadlines (2023/24: 2,545 responses, 98%). We continue to review and develop our processes to ensure we maintain and improve our performance.

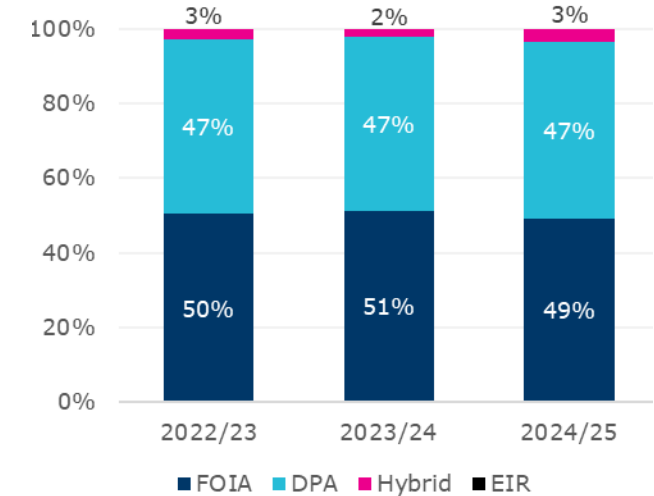
Information Access casework



Information access casework

	2022/23	2023/24	2024/25
Requests received	2,355	2,532	2,357
Requests completed	2,362	2,545	2,338

Requests by legislation

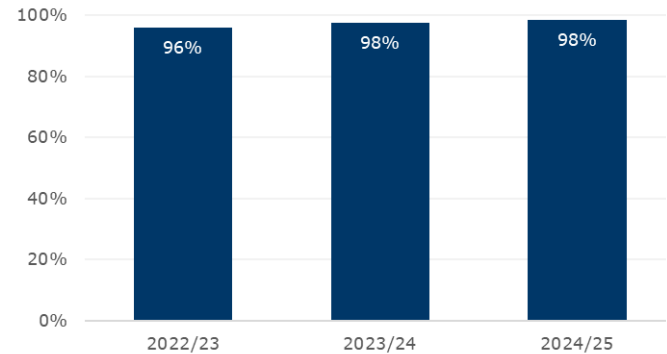


Requests by legislation

	2022/23	2023/24	2024/25
FOIA	1,193	1,297	1,150
DPA	1,104	1,182	1,104
Hybrid	64	52	81
EIR	1	1	3

Some totals in the chart above do not sum to 100% due to rounding.

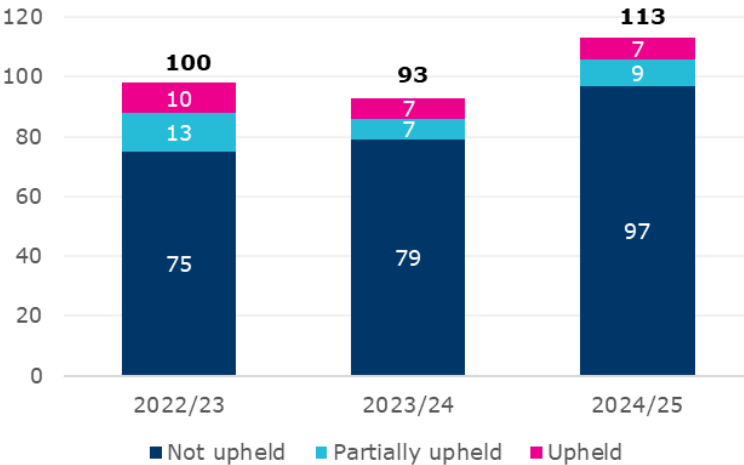
Response times - Time for compliance



Time for compliance

2022/23	96%
2023/24	98%
2024/25	98%

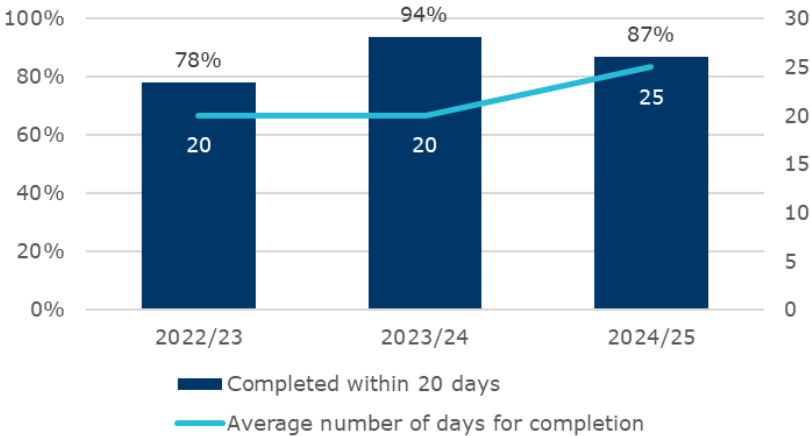
Internal review outcomes



Internal reviews – reviews completed

	2022/23	2023/24	2024/25
Upheld	10	7	7
Partly upheld	13	7	9
Not upheld	75	79	97

Internal reviews - response times



Internal reviews – response times

	2022/23	2023/24	2024/25
Completed in 20 days	78%	94%	87%
Average days	20	20	25

Financial performance summary

Financial overview

Our expenditure for the year totalled £91.4m (2023/24: £87.3m), as shown in the Statement of Comprehensive Net Expenditure on page 104, which includes the notional cost of the Information Commissioner as included in the financial statements. The majority of the increase in expenditure from the prior year was due to staff costs.

Our expenditure in 2024/25 was funded by a mix of income as follows:

- Data protection fees £73.8m (2023/24: £66.2m), as shown in note 5 of the Annual Accounts on page 120, funds the majority of our work, and total income increased by over 11% from prior year. As explained below the fee rates changed towards the end of the year with an extra £2.8m of income recognised due to the higher rates resulting from the DP fee review. This five-yearly review was scheduled to be completed by government during 2023/24, to be in place by the start of 2024/25, however it suffered a series of delays. There will be a full year impact of the new rates in 2025/26 estimated at £23m. The other £4.8m of year-on-year increase in fee income is due to improved performance in recovering fees from those organisations obliged to register.
- Grant-in-aid £19.1m (2023/24: £6.8m), as shown in the Statement of Cash Flows on page 106, was received from DSIT during 2024/25 to fund specific regulatory responsibilities. Of this over £2m related to the previous financial year, and an additional £9m was received from HM Treasury (HMT) to cover delays to the DP fee review specifically as a result of the general election.
- Fine income retention £1.5m (2023/24: £4.0m) as shown in the Statement of Comprehensive Net Expenditure on page 104. This is the retention of monetary penalties to fund specific costs in relation to the netting off agreement with HMT.
- Other income £0.7m (2023/24: £0.3m) as shown in note 5 to the Annual Accounts on page 120.

Further information on these funding sources is set out in more detail in the sections below. The total comprehensive net expenditure for the year was lower than the prior year: £15.4m in 2024/25, compared to £16.78m in 2023/24. This is mainly due to increases in data protection fee income and offsetting increases in staff costs, as noted above.

Grant-in-aid

Our freedom of information expenditure continued to be funded by grant-in-aid. In addition, our work on Network and Information Systems (NIS), the Investigatory Powers Act (IPA), and the Electronic Identification and Trust Services Regulations (eIDAS) were funded by grant-in-aid. No grant-in-aid was carried forward in 2024/25 (2023/24: nil).

..... Fees

Under the DPA 2018, data protection related work continues to be financed by fees collected from data controllers. People and organisations that process personal information need to pay a data protection fee to the ICO unless they are exempt. We issue a certificate of registration once we receive the fee.

DSIT is responsible for setting this fee under the Data Protection (Charges and Information) Regulations 2018 and in 2024/25 they undertook a consultation on proposed changes to the regime. This consultation ran between 29 August and 3 October 2024 and sought views on proposals to increase the fees, for the first time since 2018. After the consultation closed, the government confirmed, in their response published on 16 January 2025, that they intended to:

- introduce legislation to increase the data protection fee across all tiers by 29.8%;
- retain the existing three-tier structure, including the applicable criteria for determining fees payable;

- retain the £5 discount applicable to Direct Debit payments across all the tiers; and
 - retain the current exemptions from the requirement to pay a fee.
- On 27 January, DSIT laid the Data Protection (Charges and Information) (Amendment) Regulations 2025, to enact these changes. This came into force on 17 February.

The amended annual fee structure is:

- £52 for charities or organisations with no more than 10 members of staff or a maximum turnover of £632,000 (previously £40);
- £78 for organisations with no more than 250 members of staff or a maximum turnover of £36m (previously £60); and
- £3,763 for all other organisations (previously £2,900).

A £5 discount continues to be available for all fees paid by direct debit.

..... Monetary penalties

We can impose monetary penalties for serious breaches of the DPA of up to £17.5m, or up to 4% of global turnover of an enterprise, whichever is greater. For breaches of PECR, we can impose penalties of up to £500k. A penalty can be reduced by 20%, if paid within 30 days of issue.

Monetary penalties are subject to a right of appeal to the First-tier Tribunal against the imposition of the penalty or the amount, or both. If monetary penalties are appealed, they are not recognised until the appeal process is finalised and the penalty is upheld. The amounts recognised are regularly reviewed and adjusted later if a penalty is varied, cancelled, impaired or written off as irrecoverable.

We can also impose fines for not paying the data protection fee up to a maximum of £4,350 under the DPA 2018.

We only write off penalties and fines as irrecoverable on legal advice. We reduce the value of penalties and fines due at year-end to reflect our expectation that we will not be able to recover all the money owed. How we calculate this reduction is described in note 1.5.

We pay the monetary penalties and fines we collect to the government's consolidated fund, subject to the fine retention agreement set out below.

We have retained some of the monies recovered from penalties and fines to fund relevant spending incurred in line with the netting-off agreement approved by the Treasury during 2022/23. This continues to ensure that fee-paying organisations do not fund such costs.

During 2024/25, we imposed £4.426m in monetary penalties (2023/24: £15.648m). Of the total penalties we have not yet collected £25.576m relates to those under appeal. £3.541m of the remaining penalties (net of provisions) yet to be collected have agreed payment plans, so they are being paid in instalments.

During 2024/25 we also imposed £9,200 of GDPR fines (2023/24: £7,600).

At the year-end, the monetary penalties we are still to collect and pay to the consolidated fund amount to £28.845m (2023/24: £25.912m). The table below summarises movements in the year:

	2024/25 (£m)	2023/24 (£m)
Monetary penalties due at start of year	25.912	16.581
Monetary penalties imposed during financial year	4.426	15.648
Discounts due to early settlement	(0.016)	(0.071)
Monetary penalties written off or impaired	(25.149)	(24.890)
Monetary penalties collected in financial year and paid to the government's consolidated fund within year	-	-
Monetary penalties retained by the ICO for enforcement and litigation	(1.477)	(3.985)
Monetary penalties collected in financial year and due to be paid to the government's consolidated fund after the year-end	-	(2.261)
Monetary penalties yet to be collected at year-end	3.696	1.022
Of these: Monetary penalties at year-end on agreed payment plan	3.541	0.817

Fraud and error

There have been no instances of material fraud and error.

Financial instruments

Details of our approach and exposure to financial risk are set out in notes 9 to the financial statements in relation to managing expected credit losses on civil monetary penalty debt and in note 9 on financial instruments.

Sustainability

The scale of the ICO means that how we manage and use our office spaces, our staff members' travel to and from work and while on ICO business, and our purchasing could all considerably affect the environment and the communities we live in.

This section includes information on climate-related disclosures, consistent with applicable recommendations from the Treasury's Task Force on Climate-related Financial Disclosure.

Sustainable procurement

The Procurement Team makes sure we meet the minimum mandatory Government Buying Standards (GBS) when buying goods and services. We consider and evaluate several factors when conducting procurement exercises. This includes commitments to sustainable and responsible business

operations, such as minimising environmental impact; ensuring fair labour practices; and maintaining ethical governance; as well as aligning to Government Property Agency and Cabinet Office Energy Performance Certificate targets.

Performance

We have made significant efforts to minimise our impact on the environment through the actions taken by our Green group and Facilities team. We have also developed our Net zero transition plan, Climate change risk and opportunities assessment, and Environmental Policy. Our Audit and Risk Committee, and Executive Team have reviewed our policies and strategy including governance and risk management with the key business risks being tracked internally.

Our performance on sustainability and the Greening government commitment (GGC) targets shows we are on track to meet, or are already meeting or exceeding, each of the targets from a 2017/18 GGC baseline, except for meeting our overall Green House Gas (GHG) emissions target. Some of these reductions have been influenced by hybrid-working, which has meant for example less water, waste and paper consumption in our main office buildings.

As we take forward our work about environmental sustainability, our internal governance processes ensure that key decision-making is made and signed off by the relevant committees. We are currently exploring ways we can further embed material climate-related issues into our governance processes, including mandatory sustainability assessments within each of our projects.

Target:	Result:
Reduce the overall greenhouse gas emissions from baseline	We have increased our overall GHG emissions by 14% from the 2017/18 baseline (Reduction of 28.5% compared to 2023/24)
Reduce direct emissions from buildings compared to baseline (138 tonnes)	We reduced our direct emissions from buildings by 11 tonnes (8%) despite considerable growth in our staffing and estate
Reduce water consumption by at least 8% from baseline	We reduced our water consumption by 92%
Reduce the amount of waste generated by 15% from baseline	We reduced our waste by 54%
Reduce paper use by at least 50% from baseline	We reduced our paper use by 92%

In 2024/25 the success of our sustainable procurement practices was best shown via several sources:

- Our head office in Wilmslow is now on 100% Pure Green tariff for electricity. Pure Green is provided from renewable sources such as solar, wind and hydro providing zero emissions. We intend rolling this out to our Belfast office (we do not directly source electricity for Cardiff, Edinburgh or London offices).

- We removed vending machines and multi-functional devices across our estate, removing approximately over 2.5 tonnes of CO2 annually.
- We continue to refurbish or recycle all our laptops and mobile devices. We lease laptops, and 100% are recycled at the end of their lease period and ad hoc IT equipment is recycled or refurbished.

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Greenhouse gas emissions

Please note that the figures in the tables below do not include any emissions or waste from employees working from home.

Figures for CO2 emissions arising from electricity usage have been revised for previous years from those reported in previous annual reports. This reflects BEIS grid average emission rates. This 'location based' reporting method reflects that taken when reporting progress against the Greening government commitments.

Some figures in the tables below are denoted with an *. This indicates that the total is not a direct sum of the figures contributing to it due to rounding.

In addition, as part of preparation of this report we have reviewed the calculations of some of the figures and made amendments to the figures declared in previous annual reports. These are denoted with an ^. Further details about the reasons for these changes is set out in the 2023/24 annual report corrections and clarifications document on our website.

Total tonnes CO2	2021/22	2022/23	2023/24	2024/25
Scope 1 (gas)	37	29	40	36
Scope 2 (electricity)	64	96	54	91
Scope 3 (travel)	15*	113^	350^	192
Total emissions	116	238^	444^	319

*New information has come to light since publication of last year's annual report and we have adjusted our 2022/23 travel emissions accordingly.

Tonnes CO ² per full-time equivalent staff	2021/22	2022/23	2023/24	2024/25
Scope 1 (gas)	0.04	0.03	0.04	0.03
Scope 2 (electricity)	0.07	0.10	0.05	0.09
Scope 3 (travel)	0.02	0.12^	0.34	0.19
Total	0.13	0.24	0.43	0.31

Waste minimisation and management and finite resource consumption

Total waste, water and paper consumption	2021/22	2022/23	2023/24	2024/25
Waste / tonnes	11	17	15	17
Water consumption / m ³	207	413	447	504
A4 paper / reams	140	310	391	346

Waste, water and paper consumption per full time equivalent staff	2021/22	2022/23	2023/24	2024/25
Waste / tonnes	0.01	0.02^	0.01	0.02
Water consumption / m ³	0.23	0.41^	0.43	0.49
A4 paper / reams	0.16^	0.31	0.38	0.34

Waste, water and paper expenditure	2021/22	2022/23	2023/24	2024/25
Waste (£)	8,892	11,646	11,841	13,846
Water (£)	12,666	13,638	9,933	10,970
A4 paper (£)	344	1,387	1,641	1,668

Waste disposal by destination	2021/22	2022/23	2023/24	2024/25
Waste recycled (t)	1.57	5.89	3.96	5.50
Waste composted (t)	0.00	0.00	0.00	0.00
Waste incinerated with energy recovery (t)	8.73	10.74	11.04	11.49
Waste incinerated without energy recovery (t)	0.00	0.00	0.00	0.00
Waste to landfill (t)	0.70	0.00	0.00	0.00
Total disposal (t)	11.00	16.63	15.00	16.99

..... Total travel

Cars	2021/22	2022/23	2023/24	2024/25
Kms	9,097	59,911	171,253	68,371
Cost £	4,132	15,037	25,043	17,677
Tonnes CO2	2	11	31	9

Rail	2021/22	2022/23	2023/24	2024/25
Kms	127,834	394,105	770,085	734,943
Cost £	41,684	125,262	238,978	214,327
Tonnes CO2	5	15	27	25

Flights	2021/22	2022/23	2023/24	2024/25
Number	71	206	774	399
Kms (total)	84,247	383,731	958,741	538,310
Kms (international)	73,871	351,764	815,767	452,027
Kms (domestic)	10,376	31,967	142,974	86,283
Cost £	12,711	99,533	138,006	87,495
Tonnes CO2	9	87	292	158

Travel summary	2021/22	2022/23	2023/24	2024/25
Cost £	58,526*	239,832^	402,207^	319,499
Tonnes CO2	15*	113^	350^	192

Travel per full-time equivalent staffing

Cars	2021/22	2022/23	2023/24	2024/25
Kms	10.29	60.02^	164.26	66.44
Cost £	4.68	15.06^	24.02	17.18
Tonnes CO2	0.00	0.01	0.03	0.01

Rail	2021/22	2022/23	2023/24	2024/25
Kms	144.64	394.82^	738.62	714.16
Cost £	47.16	125.49^	229.21	208.27
Tonnes CO2	0.01	0.02^	0.03	0.02

Flights	2021/22	2022/23	2023/24	2024/25
Number	0.08	0.21^	0.74	0.39
Kms (total)	95.32	384.42^	919.57	523.09
Cost £	14.38	99.71^	132.37	85.02
Tonnes CO2	0.01	0.09^	0.28	0.15

Travel summary	2021/22	2022/23	2023/24	2024/25
Cost £	66.22	240.26^	385.60^	310.46
Tonnes CO2	0.02	0.11^	0.34	0.19*

Total utilities

Gas	2021/22	2022/23	2023/24	2024/25
Kwh	205,653	160,331	223,312	198,175
Cost £	6,902	10,350	11,862	11,133
Tonnes CO2	37	29	40	36

Electricity	2021/22	2022/23	2023/24	2024/25
Kwh	276,409	456,162	581,427	402,489
Cost £	58,041	126,664	194,200	130,870
Tonnes CO ²	64	96	54	91

Utility summary	2021/22	2022/23	2023/24	2024/25
Cost £	64,944*	137,015*	206,062	142,003
Tonnes CO ²	101^	125^	94	127

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Utilities per full-time equivalent staffing

Gas	2021/22	2022/23	2023/24	2024/25
Kwh	232.69	160.62^	214.19	192.57
Cost £	7.81	10.37^	11.38	10.82
Tonnes CO ²	0.04	0.03^	0.04	0.03

Electricity	2021/22	2022/23	2023/24	2024/25
Kwh	312.74*	456.98^	557.67	391.11
Cost £	65.67	126.89^	186.27	127.17
Tonnes CO ²	0.07	0.10^	0.05	0.09

Utility summary	2021/22	2022/23	2023/24	2024/25
Cost £	73.48	137.26^	197.64*	137.99
Tonnes CO ²	0.11^	0.13^	0.09	0.12

Whistleblowing disclosures

The ICO is a 'prescribed person' under the Public Interest Disclosure Act 1998. This means whistleblowers are protected when disclosing certain information to us. Receiving information from whistleblowers is an important part of our understanding the views and concerns of the public and allowing us to safeguard and empower people, in line with our ICO25 commitments.

After receiving a concern, we decide how to respond in line with our Regulatory action policy. Such actions may include us referring it to appropriate departments in the ICO for further consideration; referring it to external organisations (including other regulators and law enforcement); and considering using our enforcement powers.

In all cases, we look at the information provided by whistleblowers alongside other relevant information we hold. For example, if an organisation reports a breach to us, we may use information from a whistleblower to focus our follow-up enquiries. More broadly, we may use information from whistleblowers to focus our liaison and policy development in a sector, using the information to identify a particular risk or concern.

The Prescribed Persons (Reports on Disclosures of Information) Regulations 2017 require prescribed persons to report annually on whistleblowing disclosures made to them. There were 308 whistleblowing disclosures made to us about external bodies from 1 April 2024 to 31 March 2025. This compares with 252 reported in 2023/24.

We recorded all information provided and used it to develop our overall intelligence picture. We took further action on 26 of these disclosures (2023/24: 44) which resulted in 22 referrals as follows:

- 12 disclosures were taken into consideration by the Investigations department.
- Four disclosures were referred for further consideration to other ICO departments.
- Six disclosures were considered for non-payment of the data protection fee.

After review and assessment, 282 of the 308 disclosures resulted in no further action at that time (2023/24: 206 of 252). At the time of writing, we are assessing the remaining four disclosures from this reporting period for potential action.

Going concern

The DUA Act includes significant changes to our governance and accountability structures. These include the introduction of statutory objectives and a move to a statutory board model with a Chair and Chief Executive. The Chair of the Board would carry the title 'Information Commissioner' and would continue to be a Crown appointment through Letters Patent.

These changes will not affect our ongoing ability to provide services. All our assets and liabilities would transfer to the new entity, ensuring continuity of services. Therefore, taking into account the 12-month period from the date of signing these financial statements, they are prepared on a going concern basis as a non-trading entity continuing to provide statutory public services.

Grant-in-aid funding to be provided by DSIT for 2025/26 was captured in the phase 1 Spending Review completed in Autumn 2024. We have received an indicative grant-in-aid budget settlement from DSIT for 2025/26 at £7.5m, which represents an equivalent flat cash settlement (with the expected removal of temporary pensions contributions funding). Whilst this funding is below what was requested in the spending review, this provides sufficient funding to continue to fund existing resource levels to deliver the regulatory responsibilities funded by GiA. Following the increase in data protection fees implemented in February 2025, the budgeted DP fee income for 2025/26 has increased by £21.5m to £95.3m from the outturn in 2024/25 of £73.8m. We have also budgeted fine income of £1.8m to be used to help offset some specific enforcement and litigation activities' costs, aligned to

the netting off agreement approved by Treasury. Other income representing bank interest and funding to support the AI and Digital Hub to June 2025 is budgeted at £0.3m.

We have reviewed and prioritised our expenditure as part of the annual planning and budget setting process and following a review of ICO25. This includes our priorities, delivery against our strategic enduring objectives, as well as our purpose, strategic context and values. The budget has been set to prioritise delivery of our regulatory causes and transformation programmes. We will do this in part by channelling as much resource to our causes as possible to maximise our efficiency and regulatory impact. This allows targeted investment within our 2025/26 budget to be focused on transformation and releasing further efficiencies to support our medium-term financial plan.



John Edwards

8 July 2025



Part **b** Accountability report

The accountability report provides assurance on how we meet our main accountability requirements to Parliament. It is divided into three parts:

- the Corporate Governance Report
- the Remuneration and Staff Report
- the Parliamentary Accountability and Audit Report.

Corporate Governance report

Here you can find information about the Board and its committees that support the Information Commissioner, how we manage and assess key risks, and the other sources of assurance that we use.

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Directors’ report

Composition of the Management Board and details of the Chair and Chief Executive

John Edwards is the Information Commissioner. He is also the Chair of the Management Board and Chief Executive Officer of the ICO. Membership of the ICO’s Management Board, along with further information, is detailed in the Governance statement on page 66.

The DUA Act received Royal Assent in June 2025. This will change our governance structure to one that can be seen in some other UK regulators. The new structure means we’ll be more resilient, bringing in new perspectives to our decision making and leadership. The new Board will be called the Information Commission.

We have started the process of planning the transfer from the Information Commissioner’s Office to the Information Commission. As required by the Act, an interim CEO has been appointed. Paul Arnold, previously the Deputy Chief Executive and Chief Operating Officer, was appointed to the role of interim Chief Executive Officer to the Information Commission from 30 June 2025.

We have had the systems described in this section of the report in place throughout 2024/25 and up to the date of approval of this report, unless otherwise stated.

The Information Commissioner will be appointed as Chair of the Information Commission, but will also continue in his role as corporation sole until the Information Commission is formally constituted. This will take place following the appointment of Non-executive Directors by the Secretary of State. Once the Board is fully constituted, regulatory and contractual transfer from the Information Commissioner’s Office to the Information Commission will take place.

Directorships and other significant interests held by Board members that may conflict with their management responsibilities

[A register of interests](#) is maintained for the Information Commissioner and Management Board and published on our website. Declarations of interest in any of the items considered at a particular meeting are also asked for at Management Board, Audit and Risk Committee, People Committee and Regulatory Committee meetings. In 2024/5 we reviewed and updated our Conflicts of Interest policy for Board members to ensure it reflected best practice and the environment in which the ICO operates.

ICO personal data breach incidents

There have been no personal data breaches during 2024/25 (2023/24: none) which we needed to report to the ICO (in its capacity as the supervisory authority, in accordance with Article 33 of the GDPR).

Statement of Accounting Officer's responsibilities

Under paragraph 11(1)(b) of Schedule 12 to the DPA 2018, the Secretary of State directed the Information Commissioner (as Accounting Officer) to prepare a statement of accounts for each financial year in the form and on the basis set out in the Accounts Direction. The accounts are prepared on an accruals basis and must give a true and fair view of the state of affairs of the ICO and of its income and expenditure, Statement of Financial Position and cash flows for the financial year.

In preparing the accounts, the Information Commissioner is required to comply with the requirements of the government Financial Reporting Manual (FRM) and to:

- observe the Accounts Direction issued by the Secretary of State with the approval of the 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 FRM have been followed, and disclose and explain any material departures in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the ICO will continue in operation;
- confirm that the Annual Report and Accounts as a whole is fair, balanced and understandable and take personal responsibility for the Annual Report and Accounts and the judgements required for determining that it is fair, balanced and understandable.

The Principal Accounting Officer of DSIT has designated the Information Commissioner as Accounting Officer for the ICO. The responsibilities of an Accounting Officer, including responsibility for the propriety and regularity of the public finances and for keeping of proper records and for safeguarding the Information Commissioner's assets, are set out in the Non-Departmental Public Bodies' Accounting Officer Memorandum, issued by the Treasury and published in [Managing Public Money](#).

As the Accounting Officer, the Information Commissioner has taken all the steps that he ought to have taken to make himself aware of any relevant audit information and to establish that the ICO's auditors are aware of that information. So far as he is aware, there is no relevant audit information of which the auditors are unaware.

As Accounting Officer, the Information Commissioner is responsible for effective financial stewardship of the ICO. To support the Information Commissioner in this role, the Information Commissioner has designated the Deputy Chief Executive and Chief Operating Officer as Accountable Officer. This is a contractual responsibility and allows the Information Commissioner to have a separate, and not term-limited, accountable person charged with stewardship and probity for the ICO's use of public money.

Directors' statement

The ICO's leadership team consists of the Information Commissioner, three executive directors and seven non-executive directors. Each of these persons at the time this report was approved has confirmed that:

- so far as they are aware there is no relevant audit information of which the auditor is unaware; and
- they have taken all the steps they ought to have taken in their role to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

..... **Governance Statement**

The Information Commissioner is a corporation sole as established under the DPA 1998 and as confirmed under the DPA 2018 until such time as the Information Commission is established. As required by the UK GDPR, the Information Commissioner and their Office must be completely independent of government. The Information Commissioner is accountable to Parliament for the exercise of statutory functions and the independence of the ICO is enshrined in legislation.

Relationship with our sponsoring department

The Department for Science, Innovation and Technology (DSIT) was established in February 2023. At that time, sponsorship of the ICO moved to DSIT from the Department for Culture, Media and Sport (DCMS), our previous sponsor department. The previous management agreement with DCMS remains in place, with the functions performed by DCMS under that agreement now being performed by DSIT. At the time of drafting this annual report, this agreement is in the process of being reviewed.

[The agreement](#) sets out our shared responsibilities and the commitment to ensuring the independence of the Information Commissioner and the ICO. It also ensures that appropriate reporting arrangements are in place to enable our sponsor department to monitor the expenditure of public money allocated to the ICO.

Management Board

The Information Commissioner, as corporation sole, has responsibility for setting the ICO's strategic direction. The Information Commissioner achieves this through the work of the ICO Management Board, which they chair. The Management Board's terms of reference identify five primary areas of focus for the Board, which cover the ICO's:

- position;
- culture;
- capability;
- reputation; and
- performance.

The Board provides strategic direction to ensure the ICO successfully and sustainably meets its long-term objectives. It operates collectively, holding the Executive team to account for the day-to-day leadership and regulatory outcomes of the ICO.

The Board is based on majority decision-making principles. As the Information Commissioner is a corporation sole, the Commissioner retains the right to override a recommendation of the Management Board and take another course of action. There were no such instances during 2024/25.

The Board comprises of executive and non-executive directors, with non-executive directors outnumbering executive directors. Non-executive directors are appointed by the Commissioner for an initial period of three years, subject to extension by the mutual agreement with the Commissioner. Further information about the non-executive directors and their tenure is set out below. The Information Commissioner designates a Senior Independent Director from the group of non-executive directors. Nicola Wood holds this role. The Senior Independent Director is responsible for chairing Board meetings in the Commissioner's absence and for representing the views of the non-executive directors.

The Board meets a minimum of four times annually (seven meetings took place during 2024/25). Board members and their attendance at each meeting are set out below. The Board considers risk management (including potential climate-related risks) and operational, financial, organisational and corporate issues. It also receives reports from the Audit and Risk Committee, Regulatory Committee and People Committee. As set out in the sustainability section of the report (page 56) while climate-related risks are significant for the UK economy as a whole, the ICO has limited scope to impact or control these risks within its work. Therefore, the discussion of the Board on climate-related matters has been limited to consideration of such risks.

This has been supplemented by reporting

to Audit and Risk Committee regarding environment and sustainability (see below).

There were no changes to the membership of the Management Board in 2024/25. Three members of the executive team are also members of the Management Board. All other members of the executive team attend Board meetings. There are no changes planned to the membership of the ICO Management Board in 2025/26, other than Stephen Bonner’s departure on 17 July 2025. As noted above, under the DUA Act our governance structure will change to one that resembles other UK regulators, with the Information Commission established as a statutory board.

- When it is fully constituted, the Information Commission statutory board will operate at the highest level of leadership comprising of:
- the Chair (the Information Commissioner) – John Edwards will assume this role, following our transition to the new Board;
 - a Chief Executive Officer (CEO) and;
 - non-executive directors (NEDs).

We expect these changes to fully take effect from 1 April 2026. The table below details attendance of members at the Management Board meetings during the year.

	20 May 2024	16 Sep 2024	18 Nov 2024	10 Feb 2025	31 Mar 2025	6 May 2025	30 Jun 2025
John Edwards	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Paul Arnold	Yes	Yes	Yes	Yes	Yes	No	Yes
Ailsa Beaton	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Stephen Bonner	Yes	Yes	Yes	Yes	Yes	No	No
Ranil Boteju	Yes	Yes	Yes	Yes	Yes	No	Yes
David Cooke	Yes	Yes	Yes	Yes	Yes	No	Yes
Emily Keaney	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Jeannette Lichner	Yes	Yes	Yes	No	Yes	Yes	Yes
Jane McCall	Yes	Yes	Yes	Yes	Yes	Yes	
Tracey Waltho	No	Yes	Yes	No	Yes	Yes	Yes
Nicola Wood	Yes	Yes	Yes	Yes	Yes	Yes	

- The Management Board considered various issues of substance during the year. These included:
- the delivery of our ICO25 plan, including reporting on the impact of delivery of ICO25, delivery of transformation activities and assurance and challenge of ongoing operational performance against our KPIs through our corporate scorecard reporting;
 - progress with the DUA Act and DSIT’s review of the data protection fee model, as well as planning for our regulatory role in the general election and our engagement with the new government and parliament;
 - research undertaken throughout the year, including year two of our data lives study, our data controller study, and research on public attitudes on information rights;

- results and responses to our people survey;
- our management of environmental, social and governance issues;
- organisational planning matters, including our accommodation strategy, enterprise data strategy, budgeting and resourcing (particularly around financial scenario planning);
- ownership of our risk register and risk appetite, designed to empower teams to work confidently and make effective choices and decisions;
- our work to engage with the public through social media and effective communications campaigns;
- plans for developing the next iteration of our corporate strategy to succeed ICO25.
- additional training on obligations under FOIA.

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Non-Executive Board Members

Nicola Wood MBE
Senior Independent Director

Tenure: 10 years 3 months
Committees: None
Key skills: Strategic overview, leadership, governance



Nicola, a former solicitor, has extensive board experience across a range of sectors mainly in financial services and health. In a pro-bono capacity, she has worked with different groups of vulnerable consumers including the elderly, children and those with mental health issues. Nicola was awarded an MBE for services to regulation in the 2024 King's New Year Honours.

Ailsa Beaton OBE,
Non-Executive Board Member

Tenure: 10 years 8 months
Committees: Audit and Risk (Chair)
Key skills: Risk and audit, governance, transformation



Ailsa was a Management Board member at the Metropolitan Police Service, Chief Information Officer at ICL plc and a Senior Partner at PA Consulting Group. She started her career as an accountant before moving into information technology with General Electric (USA). She now has a portfolio of non-executive roles as well as undertaking interim management and consultancy work.

Jane McCall
Non-Executive Board Member

Tenure: 8 years 5 months
Committees: People Committee (Chair), Remuneration Advisory Sub Committee (Chair)
Key skills: Leadership, culture and governance



Jane was chair of the Tameside and Glossop Integrated Care NHS Foundation Trust for seven years to March 2025. In May 2020, she became the Chair of Peaks and Plains Housing Trust, a social housing provider based in Macclesfield. Jane has significant experience as a Non-Executive Director in the NHS, including at Stockport Foundation Trust and University Hospitals of South Manchester Foundation Trust; the latter as Deputy Chair. Previously Jane was (until April 2021) an External Commissioner on the House of Commons Commission and (until May 2016) Deputy Chief Executive at Trafford Housing Trust, a housing business with a social purpose based in Greater Manchester. She has worked in the social housing sector for over 25 years and has been in senior management for the last 15 years. Her previous posts include Managing Director of two business subsidiaries within the Regenda Group, and Divisional Technical Director for the Places for People Group.

David Cooke,
Non-Executive Board Member

Tenure: 8 years 5 months
Committees: Audit and Risk, Regulatory Committee
Key skills: Public and regulatory policy, large scale leadership, horizon scanning



David was, until March 2016, the Director (CEO) of the independent British Board of Film Classification, a post he held for nearly 12 years. Before that, David was a Civil Service Director working on such diverse topics as asylum, the Northern Ireland peace process, criminal justice and constitutional reform. David is also currently an Honorary Professor in Public Policy at Lincoln University.

Ranil Boteju Non-Executive Board Member

Tenure: 2 years 6 months

Committees: Audit and Risk, People Committee, Remuneration Advisory Sub Committee

Key skills: Data and AI transformation, responsible AI and ethics, data science and machine learning, data management



Ranil is the Group Chief Data and Analytics Officer at Lloyds Banking Group, with accountability for delivering the Bank's Data and AI Strategy. Prior to Lloyds Banking Group, Ranil has held senior data leadership roles at HSBC, Standard Chartered Bank, Vodafone NZ and the Commonwealth Bank of Australia and has more than 20 years' global experience in Data and Analytics, with roles in Hong Kong, Singapore, Sydney and Auckland.

Tracey Waltho Non-Executive Board Member

Tenure: 2 years 6 months

Committees: People Committee, Remuneration Advisory Sub Committee, Regulatory Committee

Key skills: Strategy and transformation, economics, leadership development, governance and organisational effectiveness.



Tracey is Chair of the Council for the Independent Scrutiny of Heathrow Airport. As an executive she has over 25 years' experience, having joined the Government Economic Service as a new graduate. She was Director of Economic Policy co-ordination running the Prime Minister's National Economic Council in 2008/09 and has also served as the Chief Economist and Director of Strategy at the Department for Transport. She has served as Director General Civil Service at Cabinet Office, and Director General Housing and Planning – leading government's Covid response across Housing and Planning, including the response for Rough Sleepers known as 'Everyone In'. She has extensive experience of government decision making and transformational change.

Jeannette Lichner Non-Executive Board Member

Tenure: 2 years 6 months

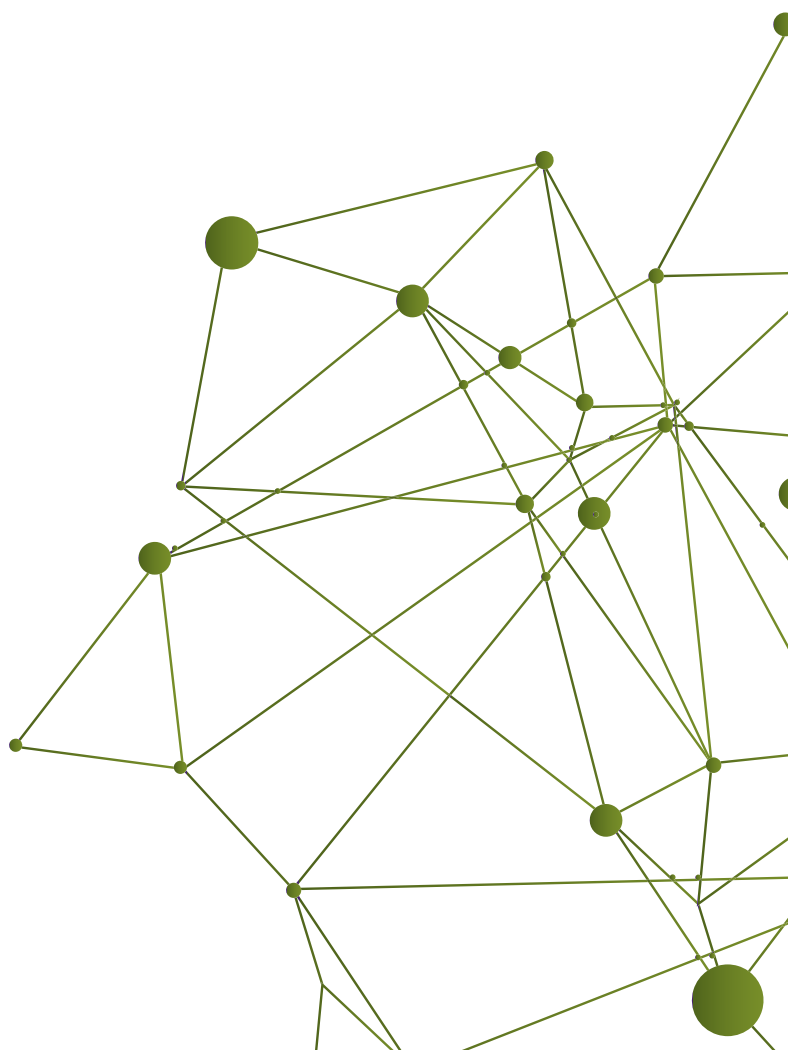
Committees: People Committee, Remuneration Advisory Sub Committee, Regulatory Committee

Key skills: Holistic commercial experience, Regulator knowledge, Leadership, Risk



Jeannette is an experienced non-executive director, business advisor, educator and executive coach/mentor. She has more than 30 years international banking experience gained as a senior executive, consultant and non-executive director.

In addition to this role, she is currently chair of iElucidate GmbH, a Berlin-based regulatory technology start up; chair of Square 4, a UK financial services regulatory consulting firm; and is a member of the Global Advisory Board of the university of Virginia, of which she is an alumna. She is a senior associate and tutors the High Impact Leadership course at the Cambridge Institute of Sustainability Leadership. In addition, she is an active member of the Chartered Management Institute.



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Audit and Risk Committee

The Audit and Risk Committee meets at least quarterly (four times during 2024/25). The committee assists the Management Board and executive team by providing independent advice and guidance on the adequacy, effectiveness and potential improvements to the ICO's management of:

- governance structure;
- risk management;
- internal control framework;
- environment and sustainability;
- internal audit activity, oversight of external auditors and other providers of assurance; and
- finance statements and public accountability reporting.

The Audit and Risk Committee receives a quarterly report on incidents of fraud, security breaches and whistleblowing incidents as assurance that the reporting mechanisms are in place and effective. External auditors and internal auditors attend the Audit and Risk Committee meetings and have pre-meetings with committee members before each meeting.

The committee has three non-executive members. It is chaired by Ailsa Beaton and David Cooke is also a member. Jayne Scott is the independent member of the committee. The table below shows attendance of Audit and Risk Committee members at the meetings during the year.

	25 Apr 2024	20 Jun 2024	17 Oct 2024	23 Jan 2025	24 Apr 2025	16 Jun 2025
Ailsa Beaton	Yes	Yes	Yes	Yes	Yes	Yes
David Cooke	No	Yes	Yes	Yes	Yes	Yes
Jayne Scott	Yes	Yes	Yes	Yes	Yes	Yes

The Audit and Risk Committee publishes its own annual report, confirming that the committee is satisfied with the quality of internal and external audit and believes that it can take a measured and diligent view of the quality of the systems of reporting and control within the ICO. The 2024/25 report, and previous reports, are available on [the ARC page of our website](#).

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People Committee

People Committee oversees the effective mitigation of all people-related corporate risks and assures the Management Board of the effective execution and delivery of people-related strategies and plans. The People Committee met four times in 2024/25. The committee members are all non-executives.

The Committee is chaired by Jane McCall. The other members are Jeannette Lichner, Tracey Waltho and Ranil Boteju. Angela Adimora is the independent member of the committee. The table below shows attendance of People Committee members at the meetings during the year.

	2 May 2024	5 Jul 2024	4 Sep 2024	26 Nov 2024	10 Apr 2025
Jane McCall	Yes	Yes	Yes	Yes	Yes
Angela Adimora	Yes	No	No	Yes	Yes
Ranil Boteju	Yes	Yes	No	Yes	Yes
Jeannette Lichner	Yes	Yes	Yes	Yes	Yes
Tracey Waltho	No	No	No	Yes	Yes

The meetings of the People Committee in 2024/25 have focused on:

- mitigating strategies and plans in place to address people-related risks;
 - approach to, results of, and action plans resulting from our people survey;
 - delivery of our workforce strategy, pay strategy, high performance strategy, EDI objectives and action plan;
 - the approach and parameters for pay benchmarking and the annual pay award for staff;
- organisational design and development to deliver our ICO25 objectives;
 - maximising our employee value proposition to continue to attract and retain high quality talent; and
 - the impacts on current staff of the DUA Act.

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Remuneration Advisory Sub-Committee

The Remuneration Advisory Sub-Committee provides challenge, advice and scrutiny to the Information Commissioner on matters of pay and executive team development. It has four members (all non-executive directors) and is a sub-committee of the People Committee. The sub-committee meets at least twice per year.

All members are non-executives: Jane McCall chaired the sub-committee; Ranil Boteju, Jeannette Lichner and Tracey Waltho are also members. The Information Commissioner attends every meeting. The table below shows attendance of Remuneration Advisory Sub-Committee members at the meetings during the year.

	2 May 2024	20 Sep 2024	28 Apr 2025
Jane McCall	Yes	Yes	Yes
Ranil Boteju	Yes	Yes	Yes
Jeannette Lichner	Yes	Yes	Yes
Tracey Waltho	No	Yes	Yes

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Regulatory Committee

The role of the Regulatory Committee is to provide strategic oversight of regulatory methodologies, decision-making and processes in line with our strategic objectives, to ensure that these are effective and fit for purpose.

The committee meets at least quarterly (five times during 2024/25). The committee has nine members, including three non-executive members and an independent member. It is chaired by the Information Commissioner.

	18 Apr 2024	6 Jun 2024	5 Sep 2024	5 Dec 2024	6 Mar 2025	16 Jun 2025
John Edwards	Yes	Yes	Yes	Yes	Yes	No
Paul Arnold	No	Yes	No	Yes	No	Yes
Stephen Bonner	Yes	Yes	Yes	Yes	Yes	No
David Cooke	Yes	Yes	Yes	Yes	Yes	Yes
Peter Hustinx	Yes	No	Yes	Yes	Yes	Yes
Emily Keaney	Yes	Yes	Yes	No	Yes	Yes
Jeannette Lichner	Yes	Yes	Yes	No	Yes	Yes
Melissa Mathieson	Yes	Yes	Yes	No	Yes	Yes
Tracey Waltho	No	No	Yes	Yes	Yes	Yes

Peter Hustinx is the independent member of the committee.

The meetings of the Regulatory Committee in 2024/25 have included items on:

- delivery of our Better Regulatory Interventions transformation programme;
- significant regulatory activity, particularly in relation to our strategic causes;

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Executive Team

The executive team provides day-to-day leadership for the ICO and is responsible for developing and delivering against ICO25. Throughout 2024/25, the team consisted of:

- Information Commissioner;
- Deputy Chief Executive Officer and Chief Operating Officer;
- Deputy Commissioner (Regulatory Policy);
- Deputy Commissioner (Regulatory Supervision);
- Interim Executive Director (Regulatory Risk);
- Executive Director (Digital, Data and Technology (DDaT), Transformation and Delivery);
- Executive Director (Strategic Communications and Public Affairs);
- Executive Director (Strategy and Resources);
- Executive Director (Customer Services); and
- General Counsel.

During 2024/25 the following changes took place on the executive team:

- Louise Locke left her role as Executive Director (Customer Services) on 31 March 2025.
- Claudia Berg left her role as General Counsel on 30 December 2024. Tim Capel was appointed to the role of interim General Counsel on 18 November 2024.

- the approach to ensuring compliance with data protection regulations in the public sector;
- the pipeline for developing and publishing guidance, particularly in areas where new guidance will be required as a result of the DUA Act; and
- our approach to measuring the impact of our regulatory work.

There are three changes expected to take place to the ICO executive team in 2025/26:

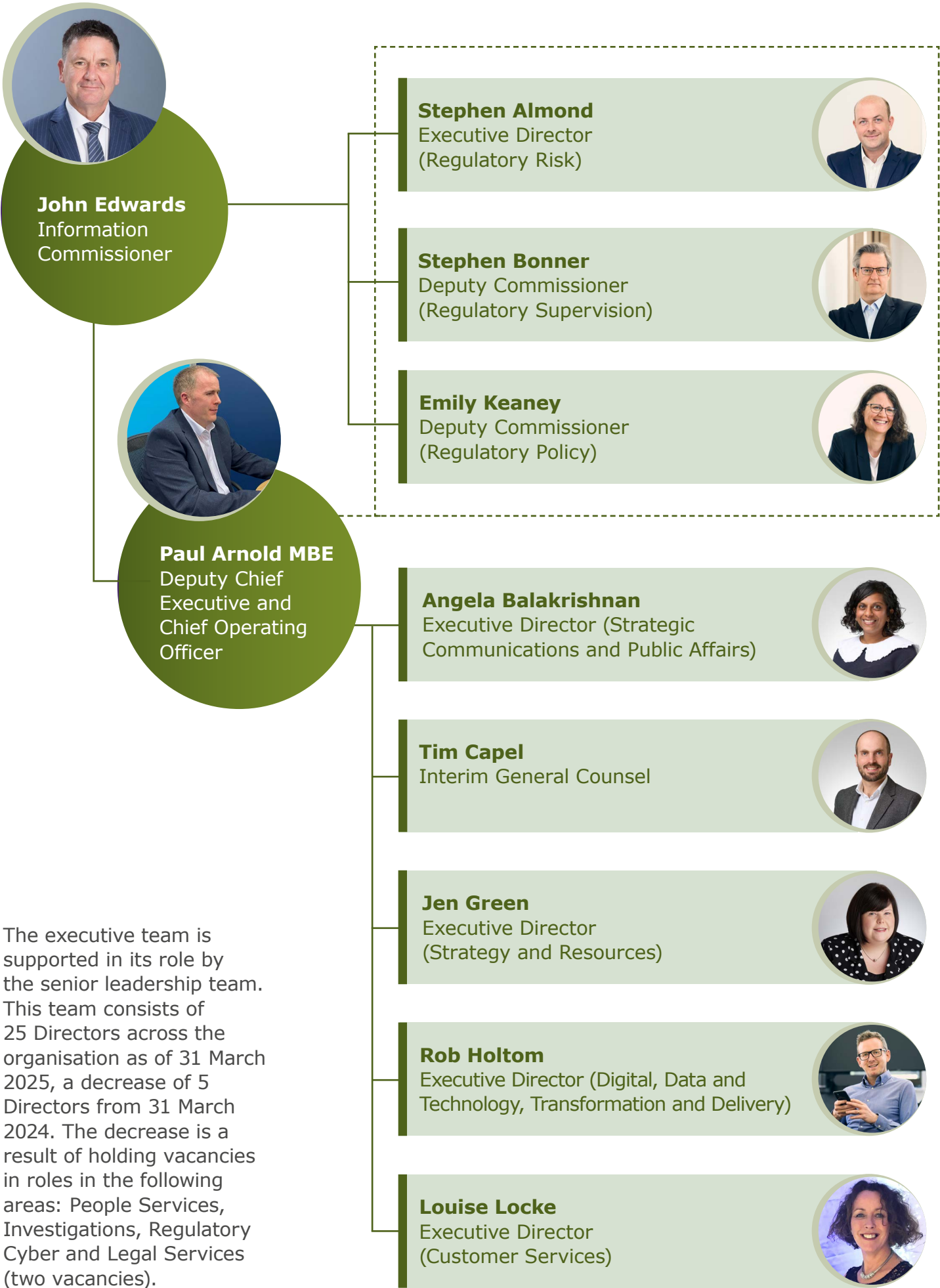
- Binnie Goh will join as General Counsel on 4 August 2025;
- William Malcolm will join as Executive Director (Regulatory Risk and Innovation) on 26 August 2025;
- Stephen Bonner will leave the ICO on 17 July 2025. Tim Capel, previously Interim General Counsel, and Ian Hulme, Director of Regulatory Assurance, have been appointed to cover the Executive Director (Regulatory Supervision) role on an interim, job share basis, starting on 7 July 2025 for a period of around six months.

Since 1 April 2025, Paul Arnold has covered the role of Executive Director (Customer Service). A consultation will be launched during July 2025 regarding the future executive arrangements in this area.

In addition, as set out earlier in the report, and as required by the DUA Act we are required to appoint an interim Chief Executive Officer to the Information Commission for a maximum term of two years, until the appointment of a permanent CEO. Paul Arnold, previously the Deputy Chief Executive and Chief Operating Officer, was appointed to the role of interim Chief Executive Officer to the Information Commission from 30 June 2025

Information about each of the executive team members is available on [within the Management Board page of our website](#).

The following structure chart illustrates the executive team structure as at 31 March 2025:



Board effectiveness

The Management Board has considered its compliance with the 'Corporate governance in central government departments: Code of good practice 2017'. The ICO is not required to adopt all aspects of the code but we have aligned to the code as far as practical. Where there is divergence, the Board considers that there are good reasons for this, given the nature of the organisation as a corporation sole, or because the Information Commissioner's role encompasses those of Chair, CEO and Accounting Officer. In particular:

- The Board does not have any powers or duties reserved to it. This is because the Information Commissioner is a corporation sole and has the ultimate authority in the organisation. However, in line with the scale and complexity of the ICO's role and remit, the Commissioner discharges their responsibility for the strategic leadership of the organisation through the Management Board, comprising non-executive and executive directors, of which the Information Commissioner is the Chair. The Board operates based on collective decision-making principles and a 'majority vote' in circumstances where the Board cannot reach a consensus view. The Commissioner, as a corporation sole, will always have the right to set a course of action that is contrary to the majority view of the Board. There have been no such instances in 2024/25. This is also the case for the Management Board's committees.
- Although the ICO has a Remuneration Advisory Sub-Committee to advise the Information Commissioner on remuneration policies about executive team pay, as a corporation sole, the Information Commissioner retains ultimate authority in this area.
- The Board comprises non-executive directors from both public and commercial private sector backgrounds. The majority of current non-executive directors come from public sector backgrounds, rather than the commercial private sector as advised in the code.

- The Board operates within the overall system of corporate governance at the ICO.

In 2024/25, the Management Board undertook an internal light touch effectiveness review. The review focused on three main areas, which were:

- strategy and leadership;
- assurance; and
- operation of the Board.

The review demonstrated overall satisfaction with the effectiveness and operation of the Board. Areas of good practice identified included:

- Board operation and culture;
- the level of focus on performance on achieving strategic goals;
- risk management;
- the secretariat and administrative support provided to the Board; and
- the work of the Board's committees.

Areas for further consideration and development included:

- strategic direction and development;
- scrutiny and challenge;
- professional development;
- tone and culture setting; and
- continuous development of monitoring performance on strategic goals.

Where we identified opportunities for continuous improvements, we put actions in place to ensure the continued effectiveness of the Board.

In addition to the Board effectiveness review, the Audit and Risk Committee, People Committee and Regulatory Committee each also undertook internal effectiveness reviews. These reviews concluded that the committees were operating effectively, but identified various minor updates to the ways which these committees work.

..... **Risk assessment**

Risk management, identifying risks and assessing our response to risk and opportunities are integral to how we make decisions about our priorities and resources to minimise impact on, or maximise our ability to, achieving our objectives:

1. Safeguard and empower people.
2. Empower responsible innovation and sustainable economic growth.
3. Promote openness, transparency and accountability.
4. Driven by our values, we'll continuously develop the ICO's culture, capability and capacity.

Further details about our strategic enduring objectives are available on the [objectives page of our website](#).

The main changes to our strategic level risks and opportunities during 2024/25 were:

- Decreased risk of a potential financial deficit due to the completion of the consultation of the fee review and implementation of the new funding model in February 2025.
- Increased risk around our ability to react to changes in the political and economic climate and government policy in line with the current economic and geopolitical environment.
- We articulated and are managing two new corporate risks relating to artificial intelligence (AI); one threat to regulating AI, and one opportunity relating to our utilisation of AI.
- Several risks were de-escalated from the corporate risk register but are still being managed and are monitored at lower-level risk registers due to being managed to within risk appetite. These risks were around our transparency effectiveness, our compliance with policies and procedures and risks to our staff members' wellbeing.



The table below sets out the risks which have had the highest current/net risk rating during 2024/25 within our corporate risk register.

Risk Appetite Level	Enduring Objectives Impacted	What we did in 2024/25 to address the risk	What more we'll do in 2025/26
Financial Resilience (cause) Risk that we do not exercise sufficient control and prioritisation in the utilisation of our resources (cause) and/or that we do not have sufficient income (threat) to allow us to achieve our strategic objectives and priorities (impact) impacting the ICO's ability to meet its statutory requirements, full delivery of all of its intended ICO25 objectives and outcomes, and its reputation.			
Cautious (above)	All	<ul style="list-style-type: none">● Frequent income forecasting in line with trends and assumptions● Successful income optimisation by increasing the register● Successful review and implementation of the Data Protection Funding model	<ul style="list-style-type: none">● Review of funding for our work relating to the Freedom of Information Act● Development of strategies for future Data Protection Fee acquisitions and renewals

Risk rating movement over 2024/25

Q1: 25 ▲	Q2: 20 ▼	Q3: 12 ▼	Q4: 9 ▼
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Risk Appetite Level	Enduring Objectives Impacted	What we did in 2024/25 to address the risk	What more we'll do in 2025/26
Political and Economic Environment (Cause) Risk that the ICO doesn't have the plans, relationships or the ability to react to, and influence, changes in the political and economic climate, government policy or to government attitudes and reviews, meaning that the ICO is (Threat) impacted disproportionately by political and economic events (Impact) preventing the achievement of the ICO25 enduring objectives.			
Cautious (above)	All	<ul style="list-style-type: none">● Developed an engagement plan for first 100 days of the new government.● Continued to attend regular bilateral meetings with senior DSIT officials and policy, governance and sponsorship issues	<ul style="list-style-type: none">● Continue to engage with government and relevant stakeholders.● Ensure consistent messaging on key issues via Government Engagement Hub.

Risk rating movement over 2024/25

Q1: 12 ▲	Q2: 12 ◀▶	Q3: 9 ▼	Q4: 16 ▲
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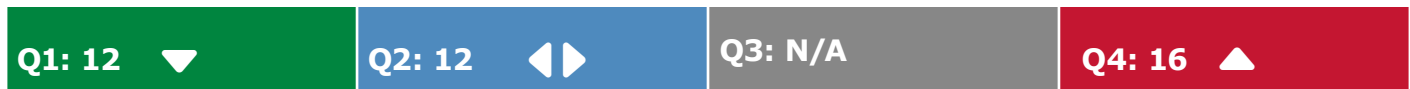
Risk Appetite Level	Enduring Objectives Impacted	What we did in 2024/25 to address the risk	What more we'll do in 2025/26
Improving Productivity (Cause) Risk that the ICO's infrastructure, people and process resources (Threat) is not effectively utilised to reduce contradictory and duplication of efforts, minimise delivery gaps, exploit new business models and maximise best use of ICO resources such that (Impact) the ICO does not prioritise effectively and improve efficiency and productivity and is no better placed to achieve the ICO's ICO25 objectives and be impactful and collaborative.			
Cautious All (above)		<ul style="list-style-type: none">Agreed three strategic causes for our priority work (Children's Privacy, AI & Biometrics and Online Tracking)Redesigned our transformation portfolio with 5 pillars agreed (Employee Experience, Customer Experience, Data, AI & Automation, Regulatory Transformation, and Legislative Change)Performance Management Impact reporting in place	<ul style="list-style-type: none">Deliver on the outcomes and benefits of our Customer Experience and transformation workThree-year delivery plan in place for Workforce Planning StrategyLeadership training and development

Risk rating movement over 2024/25



Risk Appetite Level	Enduring Objectives Impacted	What we did in 2023/24 to address the risk	What more we'll do in 2025/26
AI Regulation (Cause) Risk that the rapid uptake of AI technology across business and social environments alongside the changing legislative landscape (Threat) make it difficult for the ICO to provide organisations with regulatory certainty and intervene appropriately to, (impact) safeguard those at most risk from harm, and empower responsible innovation.			
Cautious (below)	#1 #2	<ul style="list-style-type: none">Provided guidance on AIEngagement with Government regarding plans for future AI legislationCollaboration with DRCF and other regulators to align policy and advise	<ul style="list-style-type: none">Publish strategy for Regulating AI and BiometricsTake forward programmes of work to influence stakeholders with regard to use of AI and Biometrics

Risk rating movement over 2024/25



Risk Appetite Level	Enduring Objectives Impacted	What we did in 2024/25 to address the risk	What more we'll do in 2025/26
AI Utilisation (cause) Considering AI capabilities on the market and evaluating appropriate potential uses, projects or products areas within the ICO could create an (opportunity) opportunity to keep pace with, and rapidly deploy AI technologies which would (impact) help the ICO become a more effective and efficient regulator, help us align and reinforce our regulatory policy position and better inform the ICO to build our competence in AI and achieve our regulatory certainty goals. <i>Please note: With an opportunity risk we want to increase the likelihood of that opportunity therefore the scoring starts low and increases to high.</i>			
Hungry (below)	#2 #4	<ul style="list-style-type: none">Established a dedicated Data, AI and Automation Portfolio ProgrammeOngoing delivery of the Enterprise Data Strategy	<ul style="list-style-type: none">Continue to explore technology capabilitiesImpact assess emergence of embedded AI and benefits for our existing software

Risk rating movement over 2024/25

Q1: 4 ◀▶	Q2: 4 ◀▶	Q3: 4 ◀▶	Q4: 4 ◀▶
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Risk Appetite Level	Enduring Objectives Impacted	What we did in 2023/24 to address the risk	What more we'll do in 2024/25
Regulatory Action & Activity (Cause) We do not effectively take account of pertinent aspects of regulatory intervention, have flawed or ineffective prioritisation approach and processes and/or decision-making that mean (Threat) we take disproportionate, inappropriate, or no action against an organisation (impact) we are unable to safeguard and empower people or empower responsible innovation and growth.			
Hungry (within)	#1 #2 #4	<ul style="list-style-type: none">An ongoing programme to review our regulatory delivery functionsEstablished a Regulatory Group to provide strategic oversight of our regulatory activity	<ul style="list-style-type: none">Implementation of the Regulatory Action Framework including publication and training

Risk rating movement over 2024/25

Q1: 12 ◀▶	Q2: 12 ◀▶	Q3: 12 ◀▶	Q4: 12 ◀▶
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Risk Appetite Level	Enduring Objectives Impacted	What we did in 2023/24 to address the risk	What more we'll do in 2024/25
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Major Incident (Cause) Risk that an internal or external major incident occurs which renders the ICO unable to utilise part, or all, of its resources and infrastructure such that (Threat) we are unable to deliver some, or in extreme cases all, of our services. (Impact) The impact might be that we are not perceived to be an effective and relevant regulator, it could increase public information risk for a period of time and reduce our ability to fully achieve our objectives over the longer period.

Example incidents covered by the above risk are:

- Major Incident Types: extreme weather, flood/water damage, fire incident, chemical incident, pandemic, power shortages or rationing, or deliberate incidents such as arson, terrorist and cyber attacks
- Resources & Infrastructure: staff, buildings, IT systems etc

Cautious (below)	All	<ul style="list-style-type: none">Three business continuity exercises undertaken in the year to test plans and to ensure key roles and responsibilities are clearBusiness Continuity strategy reviewed annually by Audit & Risk Committee	<ul style="list-style-type: none">Capturing lessons learned and taking appropriate actionAnnual review of local business continuity plansDevelop eLearning modules for staff training
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Risk rating movement over 2024/25

Q1: 12 ◀▶	Q2: 12 ◀▶	Q3: 12 ◀▶	Q4: 12 ◀▶
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Summary of corporate risk rating movement over 2024/25	Quarter 1	Quarter 2	Quarter 3	Quarter 4
Financial Resilience	25 ▲	20 ▼	12 ▼	9 ▼
Political & Economic Environment	12 ▲	12 ◀▶	9 ▼	16 ▲
Improving Productivity	16 ◀▶	16 ◀▶	16 ◀▶	16 ◀▶
AI Regulation	12 ▼	12 ◀▶	N/A ◀▶	16 ▲
AI Utilisation	4 ◀▶	4 ◀▶	4 ◀▶	4 ◀▶
Regulatory Action and Activity	12 ◀▶	12 ◀▶	12 ◀▶	12 ◀▶
Major Incident	12 ◀▶	12 ◀▶	12 ◀▶	12 ◀▶

We have considered our compliance with the 'Orange Book: management of risk – principles and concepts'. The ICO is not required to adopt all aspects of the code. However, we have aligned to the code of practice as far as practical.

We consider that our practices mostly comply with the requirements of the Orange Book's 5 principles (Part A) and Suite of Guidance documents (Part B). There are two areas requiring improvement which are risk reporting and portfolio risk management:

- We plan to make improvements to tailor our risk reporting over the next financial year to both improve the focus and quality of information on risk to further support decision making; and risk reporting for external publication, which may be helpful for ICO customers to understand our risk control environment.
- Whilst programme and project risks are well managed, portfolio management is relatively new to the organisation and is still embedding, as such, further development of the portfolio strategy in the next financial year will offer opportunities to define and improve risk management at the portfolio level.

We plan to continue to make these improvements over the next year to demonstrate a sustained period of compliance with the orange book requirements.

We recognise climate change as a significant risk with the potential to impact our infrastructure, operations, and the well-being of our staff. As part of our risk management approach, we have assessed our exposure to climate-related threats, including extreme weather events and long-term climate shifts. This assessment was informed by a review of the UK Government's National Risk Register. To manage these risks effectively, we maintain a dedicated climate risk register. This register captures our evaluation of the likelihood and impact of each risk, along with our planned responses and mitigation strategies. It is reviewed and updated regularly to ensure it remains current and robust.

In our corporate risk reviews, we consider both threats and opportunities that may affect the achievement of our strategic objectives. As part of this process, we have identified and grouped climate-related threats that could lead to major incidents or disrupt business continuity. These have been integrated into our corporate risk register, ensuring that climate change considerations are embedded within our broader risk framework. The associated corporate risk has been scored accordingly to reflect these elements.

Management of these risks are reported to the Executive Team at our Delivery Group meeting and for assurance to our Audit & Risk Committee.



..... Sources of assurance

As Accounting Officer, the Information Commissioner has responsibility for reviewing the effectiveness of the system of internal control, including the risk management framework. This review is informed by the work of the internal auditors and senior managers who have responsibility for the development and maintenance of the internal control framework, and comments made by the external auditors in their management letter and other reports.

The Government Internal Audit Agency (GIAA) has provided internal audit services for the ICO since April 2023. During the year GIAA identified areas of good practice and opportunities for developing and improving current activities. GIAA's annual audit opinion for 2024/25 stated:

"I am providing an overall Moderate opinion on the framework of governance, risk management and control within ICO for the year ended 31 March 2025. My opinion is based on the assurance and advisory work we have undertaken this year, and from papers submitted to the Audit and Risk Committee, regular discussions with management, and quarterly recommendation tracking activity, together with my wider understanding of the risk and control environment. There were no areas of significant weakness identified in our reviews, indicating that there is an adequate and effective control environment within ICO."

Moderate is the second highest of the four ratings offered by GIAA, who provide annual report opinions of substantial, moderate, limited and unsatisfactory. The definition of moderate is: **"Some improvements are required to enhance the adequacy and effectiveness of the framework of governance, risk management and control."**

Internal audit made 50 recommendations from their audits during 2024/25, of which 24 were due for implementation before the year end.

The remaining 26 recommendations are due for implementation during 2025/26.

Audits undertaken during the previous year (2023/24) had also raised 22 recommendations which had a due date during 2024/25, and two recommendations which had a later due date.

Internal audit follows up on the implementation of recommendations during the year. In total, GIAA reviewed the progress of 46 recommendations which were due during 2024/25 (24 made during the year plus 22 made previously). All 46 recommendations have been confirmed as completed. As a result of their review, GIAA raised one further recommendation for completion during 2025/26.

This leaves 29 recommendations to be addressed: 26 due for completion during 2025/26; and three for completion during 2026/27.

The Information Commissioner is satisfied that a plan is in place to implement all of the recommended improvements to the system of internal control in an appropriate timescale and to ensure continuous improvement of this system.

..... Overall assessment of control environment

It is the view of the Information Commissioner and the Management Board that, based on the information provided in this section of the annual report and the discussions at their various meetings, there is a strong system of controls throughout our governance system which is operating effectively with no significant weaknesses. This is supported by our 'Moderate' assurance rating from our internal audit provider and the timely completion of all internal audit actions which were due during 2024/25.

Remuneration and staff report

This section provides information about the ICO’s remuneration policy, staff involvement and wellbeing,

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Remuneration policy

Schedule 4 to the DPA 2018 states that the salary of the Information Commissioner be specified by a Resolution of the House of Commons.

The current Information Commissioner was appointed in January 2022 for a five-year term. The rate of salary paid to them is £200,000 per annum, which is paid directly from the Consolidated Fund.

The ICO is bound to the standard public sector pay policy guidelines issued by Cabinet Office. We conducted our annual pay review in line with the requirements of this guidance. Staff appointments are made on merit, based on fair and open competition and, unless otherwise stated, are open-ended. Staff who are made redundant are entitled to receive compensation as set out in the Civil Service Compensation Scheme.

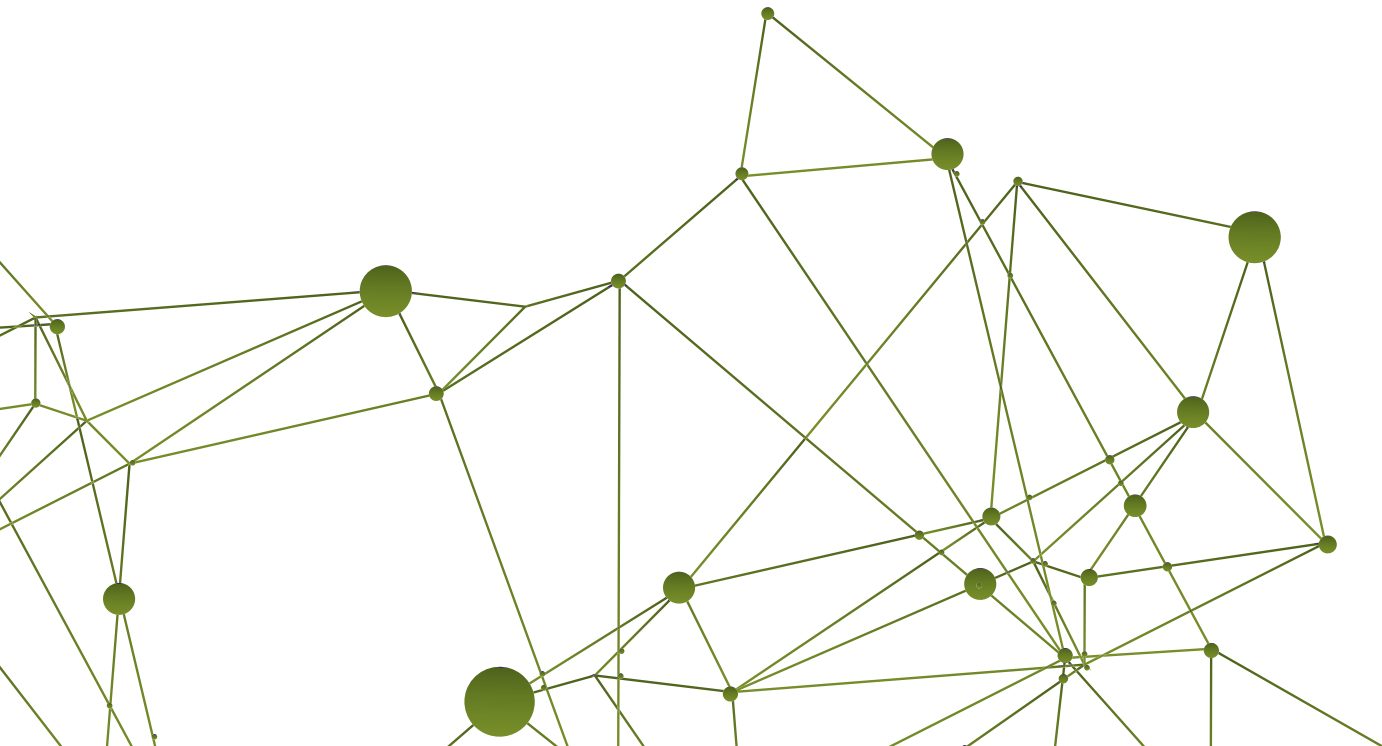
In matters concerning executive team pay, the Information Commissioner also takes into account the advice of the ICO’s independent Remuneration Advisory Sub-Committee.

and equality, diversity and inclusion (EDI). There are also key disclosures about staffing costs.

Executive team members are appointed on permanent contracts with a notice period of three calendar months. Non-executive directors are appointed for an initial term of three years, renewable by the Information Commissioner by mutual agreement.

In 2024/25, we typically expected our non-executive directors to contribute 22 to 30 days per annum to their role at the ICO. Non-executive directors receive an annual fee of £22,464 (2023/24: £22,464). We typically expect our Senior Independent Director to contribute 40 days per annum to their role at the ICO. They receive an annual fee of £34,560 (2023/24: £34,560).

There may also be times when, due to the workload of the Management Board, our non-executive directors need to contribute significantly more time than we typically expect to their role at the ICO. In these circumstances, our non-executive directors may be paid for these additional days.



Our values

Our values and behaviours describe and drive how we will achieve our objectives as one organisation. They guide our thinking and actions, as well as the

way we will work with one another, our customers and our stakeholders. They underpin our purpose and are vital to the way we will deliver our objectives.

Curious

We believe in continuous learning, empowering our teams to experiment and innovate and are eager for new or different perspectives to inform our work.

We are curious enough to consider new ideas and agile enough to explore them effectively.

We are curious, empathetic and actively interested in understanding all perspectives. We particularly use this to make our expectations of those we regulate as simple as possible to implement.

We regularly ask ourselves why, and why not, and seek creative opportunities and solutions to both recurring and new situations.

We challenge each other constructively, supporting each other to find the best outcome.

Collaborative

We work together in ways which enable us to prioritise, support our agility and our collective and individual high performance. This enables us to successfully execute our plans by responding to emerging risks and opportunities at pace but without sacrificing our high standards.

We move fast together so we can fix things in ways which are timely and relevant for our customers, stakeholders and colleagues.

We experiment together, learn and continuously improve. If it does not work, we learn from it quickly and make changes.

Impactful

We thrive on delivering at pace and with impact, by being selective to be effective. This will help us to ensure our important work makes a material difference. We take pride in our high performance.

We set clear objectives and make timely, informed decisions, using evidence and insight. We also measure and evaluate our work.

We achieve high performance by empowering people to take personal ownership and accountability. We learn from our mistakes, continuously develop and celebrate our successes.

Inclusive

We want a truly equal, diverse workforce and inclusive culture. One where we respect each other and those we serve. We want diverse teams and leadership. We want stakeholder relationships that reflect our society so our organisation can thrive and perform at our very best.

We are curious to understand all perspectives, recognising the value that they bring. Our aim is for equality, diversity and inclusion to become fully embedded in all our working and thinking.

Employee involvement and wellbeing

We believe in creating an environment that gives everyone the chance to thrive, in celebrating our differences and in embracing inclusive ways of working so that everyone feels included, supported and healthy at work. We understand the importance of representing the communities we serve, of building an inclusive and respectful culture and of delivering services that remain accessible to all. Ensuring that our employees feel well at work is a core aspect of our high-performance strategy.

We continue to focus on how we can best support our staff's health and wellbeing. Our people survey, completed in 2024 and to which 929 employees responded (85% of the total workforce), told us that 66% of staff feel the ICO genuinely cares for their health and wellbeing. Overall sentiment with respect to wellbeing was high with 91% of staff feeling like they were treated with respect by the people they work with, and with 80% of staff thinking that the ICO respects individual differences and cultures.

82% of staff responded that they know how to access wellbeing and mental health information.

We continue to direct colleagues to our dedicated wellbeing intranet site and our newly established Viva Engage page provides a centralised hub for communication, allowing colleagues to connect, collaborate, and engage with inclusion and wellbeing resources more easily. Internally, our wellbeing champions and 30 mental health first aiders are on hand to promote mental, physical and financial wellbeing. Their core goal is to raise awareness and show support for staff members' wellbeing.

Following the results of our people survey, in which 8% of staff reported that they had personally experienced bullying, discrimination or harassment whilst at work (against the civil service benchmark of 9%), we have begun work in partnership with our EDI steering group, and specifically our Healthy Minds Network, to further improve the ways in which staff can report bullying, harassment and discrimination and feel safe and able to do so. We have conducted further analysis of these results to better understand variances in responses across our workforce demographics and have developed a plan, underpinned by our EDI action plan, to take proactive and targeted action where needed.

We continue to provide flexible arrangements for colleagues where needed to support caring responsibilities. We provide equipment to enable staff to work effectively from home, as well as running social activities to bring people together.

This year, we have continued to work closely with our staff forum, EDI networks, EDI steering group and our recognised trade unions to ensure that we are seeking and listening to employee feedback. We want to ensure that our staff feel that they have a voice and can share their feedback and ask questions, including of our executive team and senior leaders, through hybrid events and conferences. We have clear communications channels in place to ensure that we provide regular updates to all staff, informing them about work across the ICO. This applies both internally and externally, through intranet updates, senior leadership updates, virtual events or people manager briefings.



.....

Equality, diversity and inclusion (EDI)

We value what makes us unique, to better understand and serve our customers, society and the economy. This means as a workforce, employer and regulator we must be equal, diverse and inclusive. We’re making sure equality, diversity and inclusion is a thread that runs through every aspect of the ICO.

EDI has continued to be a priority for the ICO in recent years and in 2023 we launched our three EDI objectives.

Delivery of these objectives is through our EDI action plan that we launched in September 2023. This plan sets out the actions we will take over a three-year period until 2026. The action plan details what we will deliver, by when, who is responsible for delivery and how we will know we have achieved our objectives. While we acknowledge that there is still some way to go, we can demonstrate progress and actions we have taken.

EDI objective 1:

We will represent the communities and societies we serve:

We believe that diverse teams make better decisions, boost creativity and innovation, enable greater professional growth and increase our understanding of the communities we regulate. As a workforce, we are the most effective and have the greatest impact when we are representative and consider different perspectives.

Amongst other things, we have:

- Achieved the ‘Visibly better standard’ with the Royal National Institute for the Blind (RNIB). We were able to demonstrate that we’re considering people with sight loss throughout the recruitment process from advertising on accessible websites; providing accessible recruitment packs and interviews; and having staff involved in the recruitment and selection process that have a basic understanding of sight loss and how it affects people in the workplace.
- Launched an ‘ethnicity confident scheme’. This sees candidates who declare they identify as belonging from an ethnic minority background and who meet the minimum criteria for a vacancy invited to interview.

EDI objective 2:

Our culture will be inclusive:

We’re at our best when we support and look out for one another and when we trust and empower each other to be ourselves. That applies whether it’s within the workplace or in the work that we do. We have measures in place to support our diverse workforce, such as reasonable adjustments. However, we will do more to remove the barriers that are preventing people from developing and progressing.

Amongst other things, we have:

- Hosted an all-staff accessibility event to empower our staff to take ownership of their work and play their part in making the ICO inclusive by design. The event included inclusivity experts sharing lived experience and was an opportunity to launch new guidance and materials on how to create accessible documents in Word, PowerPoint and Excel.
- Paired each of our six EDI networks with an Executive Team (ET) level sponsor. The ET sponsors are responsible for championing the work of the network through communications and attending meetings and events and by raising network issues at senior levels on the network’s behalf.
- Continued to develop our reasonable adjustments process to make sure it is embedded at every stage of the employee lifecycle.

EDI objective 3:

We will better understand the needs of everyone to deliver services that are accessible to all:

We target our regulatory interventions on the areas of greatest harm and to make a real difference to people’s lives. Technological innovation by businesses means the landscape we regulate is constantly transforming. We know we’re at our best when we understand the needs of all our customers, including those who experience vulnerability and communities of unmet need.

Our workforce demographics

As part of our EDI objectives and supporting action plan, we have set EDI workforce demographic targets to achieve by 2028. The table below includes the 2021 census UK demographics for the three groups the ICO have captured sufficient data to benchmark against:

	ICO target	Top three grades target	United Kingdom
Sex	60% of staff are female	51% of top three grades are female	51% of the UK population is female
Ethnicity	18% of staff are from an ethnic minority background	18% of top three grades are from an ethnic minority background	18% of the UK population are from an ethnic minority background
Disability	18% of staff have a disability	18% of top three grades have a disability	18% of the population have a disability

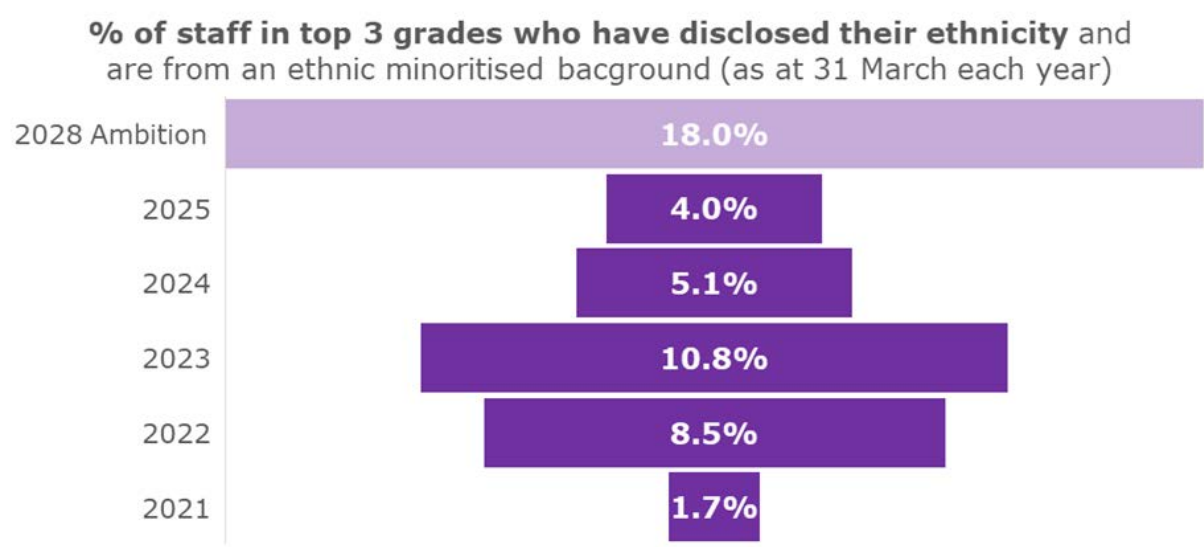
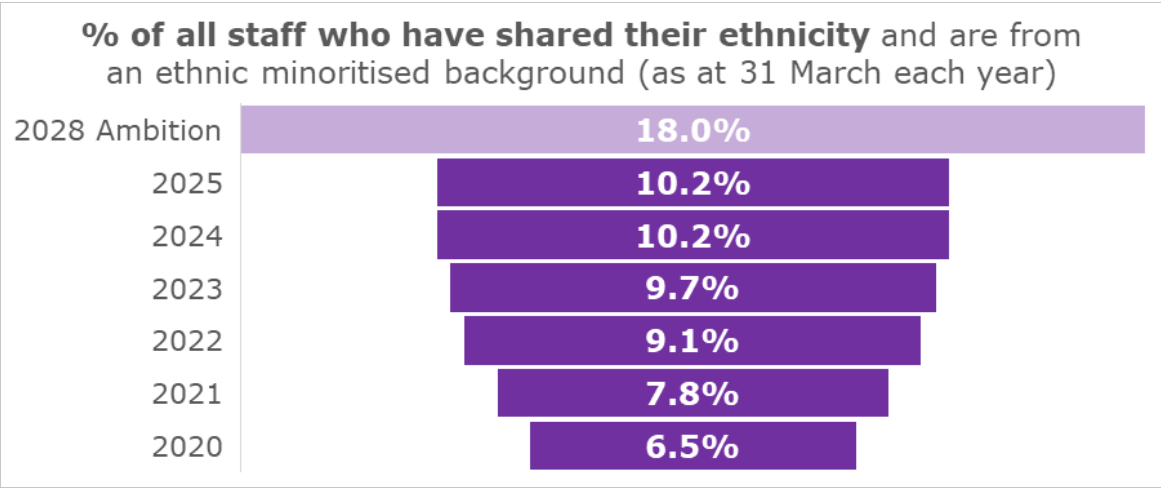
As at 31 March 2025, our workforce demographics consisted of 64% female staff and 36% male staff (31 March 2024: 64% female, 36% male). As at 31 March 2025, 57% of our top three grades are female (31 March 2024: 60%).

As at 31 March 2025, 90% of ICO employees had shared their ethnicity. Of those who have shared their ethnicity, 10% are from an ethnic minority background (31 March 2024: 10.2%). 92% of people in our three most senior grades have shared their ethnicity and

Amongst other things, we have:

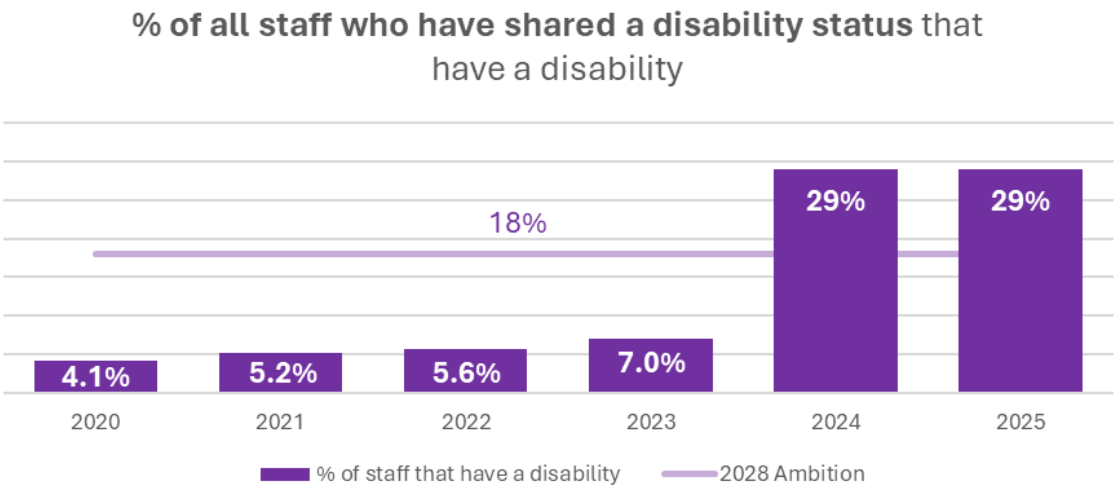
- Launched the ‘Ripple Effect’ - a campaign emphasising that the implications of a data breach go far beyond the breach itself. We produced a series of graphics, each with a person and an impact statement lifted directly from someone who had experienced the effects of a breach to make the messaging stronger.
- Set specific objectives to ensure the ICO’s flagship data protection event the Data Protection Practitioners’ Conference (DPPC) was accessible, inclusive and representative. In these objectives we targeted representation of women, people from ethnic minorities, or disabled people as speakers at DPPC, along with ensuring that every one of the more than 5,000 delegates at DPPC were able to access all parts of the event.

4% are from an ethnic minority background (31 March 2024: 5.1%). We recognise the reduction in representation of those from an ethnic minority background at our most senior grades. We are committed to taking pro-active action to reverse this negative shift and have actions in place in areas such as candidate attraction, supporting internal career development, improved mentoring opportunities and creating an inclusive culture. We are also collaborating with our EDI networks to ensure our action plan includes all reasonable steps that we can take in this area.

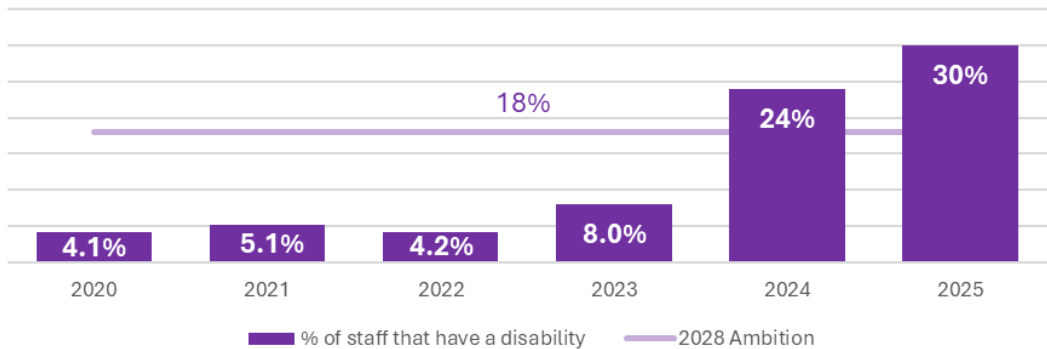


As at 31 March 2025, 38% of staff have shared their disability status. Of those who have shared their disability status, 29% have shared that they have a disability (31 March 2024: 29%). 49% of the top three grades have shared their disability status, of those who have shared their status 30% have declared that they have a disability (31 March 2024: 24%).

We recognise that the number of staff sharing their personal information with respect to disability is low and we are proactively taking action to understand barriers to staff providing this information so that we can improve this, in partnership with our EDI Board, EDI steering group and staff networks.



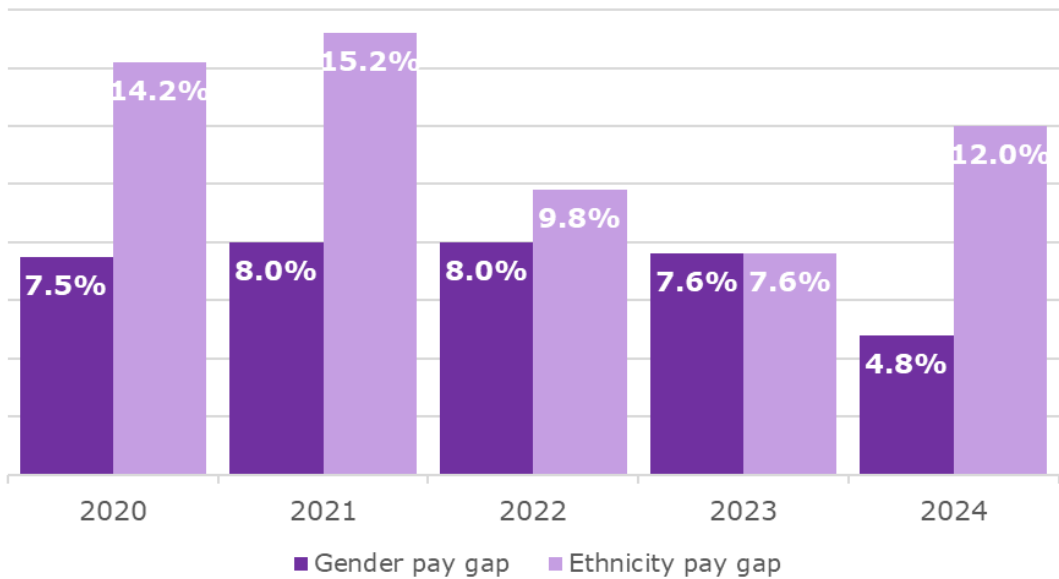
% of staff in top 3 grades who have shared a disability status that have a disability



There was a significant increase in the percentage of staff who have shared a disability status in 2024. This is because when we introduced a new ERP system in April 2023, we did not transfer any personal information from our previous system and asked staff to enter information directly into the ERP system. The increase coincides with that change and reflects a reduction in the proportion of staff sharing their disability status with us, combined with a significantly higher proportion of those that do share information sharing that they are disabled.

We will continue work towards achieving our ambitions, as well as reviewing them as appropriate to support our drive for greater diversity in the organisation. Our pay consistency panel monitors pay awards to ensure that there is consistency of approach for those with protected characteristics. They have confirmed that this is the case. We publish our gender pay gap in line with the Equality Act 2010 (Gender Pay Gap Information) Regulations 2017, alongside out ethnicity pay gap – both are available on the [pay gap report page of our website](#).

Gender and Ethnicity pay gaps since 2020



Further information about equality, diversity and inclusion is available on [the equality and diversity page of our website](#).

Equality, diversity and inclusion (EDI) staff networks

We have six staff networks:



Access and inclusion

Focused on improving the experience of disabled staff and customers at the ICO. This network promotes positive attitudes towards disabled people and raises awareness of disability equality by identifying and removing barriers to inclusion.



Healthy Minds

Focused on the importance of good mental health. This network aims to raise awareness and challenge the perceived social stigma linked to mental and emotional health issues, including stress, depression and anxiety.



Pride

Supporting LGBTQ+ colleagues, raising awareness and celebrating diversity. This network aims to promote a safe, inclusive and diverse working environment that encourages respect and equality for all.



Menopause

Supporting colleagues who experience symptoms of menopause to manage and support them in their careers, as well as signposting services that can offer additional support.



REACH

Standing for race, ethnicity and cultural heritage, this network focuses on raising awareness of these issues at the ICO and in the wider community and celebrating diversity.



Women's

Focused on gender equality. This network aims to encourage, empower and support women in their careers at the ICO and beyond.

Further information about our inclusion and wellbeing offer to our staff is available on [the inclusion and wellbeing page of our website](#).

Staff policies relating to the employment of disabled persons

The ICO's recruitment processes ensure that shortlisting managers only assess the applicant's skills, knowledge and experience for the job. All personal information is removed from applications before shortlisting.

The ICO applies the Disability Confident standard for job applicants who are disabled. It has also assisted in the continued employment of disabled people by providing a work environment that is accessible and equipment that allows people to perform effectively.

Our disabled staff are given equal access to training and promotion opportunities.

We make adjustments to work arrangements, work patterns and procedures to ensure that people who are, or become, disabled are treated fairly and can continue to contribute to the ICO's aims.

The community

Since 2022, ICO staff have supported Alzheimer's Research UK as our corporate charity partner. During that time ICO staff have raised £5,040 for this charity. At the time of writing this report, we are in the process of taking nominations from our staff for our next corporate charity partner.



Salary and pension entitlements (audited)

Details of the remuneration and pension interests of the Information Commissioner and the Management Board members⁵ are provided below.

Remuneration (salary, bonuses, benefits in kind and pensions)

	Salary (£'000) (in bands of £5,000)		Benefits in Kind (£) (to nearest £100)		Pension benefits (£'000) (to nearest £1,000)		Total (£'000) (in bands of £5,000)	
	2024/25	2023/24	2024/25	2023/24	2024/25	2023/24	2024/25	2023/24
Officials								
John Edwards Information Commissioner	200-205	200-205	-	5,700	See note below table*	See note below table*	See note below table*	See note below table*
Paul Arnold Deputy Chief Executive and Chief Operating Officer	170-175	155-160	-	-	99	39	270-275	200-205
Stephen Bonner Deputy Commissioner (Regulatory Supervision)	135-140	130-135	-	-	54	39	190-195	180-185
Emily Keaney Deputy Commissioner (Regulatory Policy)	125-130	110-115	-	-	50	45	175-180	170-175
Ailsa Beaton Non-executive director	20-25	20-25	-	-	-	-	20-25	20-25
Ranil Boteju Non-executive director	20-25	20-25	-	-	-	-	20-25	20-25
David Cooke Non-executive director	20-25	20-25	-	-	-	-	20-25	20-25
Jeannette Lichner Non-executive director	20-25	20-25	-	-	-	-	20-25	20-25
Jane McCall Non-executive director	20-25	20-25	-	-	-	-	20-25	20-25
Tracey Waltho Non-executive director	20-25	20-25	-	-	-	-	20-25	20-25
Nicola Wood Senior Independent Director	30-35	30-35	-	-	-	-	30-35	30-35

*Accrued pensions benefits for the Information Commission, John Edwards, are not included in this table for 2024/25 or 2023/24 as these are not available at the time of publication. The ICO has requested details of pension benefits for the Information Commissioner, and this note will be updated in future reports where relevant.

⁵ Set out earlier in the report on page 66.

The value of pension benefits accrued during the year is calculated as the real increase in pension multiplied by 20, plus the real increase in any lump sum, less the contributions made by the individual. The real increases exclude increases due to inflation or any increase or decrease due to a transfer of pension rights. Salary comprises gross salary and any other allowance to the extent that it is subject to UK taxation. There were no bonus payments to Management Board Members in 2024/25. A relocation package of up to £45k was

instructed to the ICO by the DCMS minister (plus up to eight return flights per year to/from New Zealand for the Commissioner, and for his partner, throughout the period of his term) to be paid by the ICO, to cover John Edwards’ relocation expenses. The actual spend from this allocation has been reflected as a benefit in kind in 2023/24. There was no spend from this allocation in 2024/25. All other benefits in kind relate to the organisation’s contribution to the ICO’s health care plan provided by BHSF.

Pension benefits (audited)

	Accrued pension at pension age as of 31 March 2025 & related lump sum	Real increase in pension and related lump sum at pension age	CETV at 31 March 2025	CETV at 31 March 2024	Real increase in CETV
	£'000 (in bands of £5,000)	£'000 (in bands of £2,500)	£'000	£'000	£'000
John Edwards Information Commissioner	See note below table	See note below table	See note below table*	See note below table*	See note below table*
Paul Arnold Deputy Chief Executive and Chief Operating Officer	60 – 65 plus a lump sum of 145 - 150	5 – 7.5 plus a lump sum of 2.5-5	1,239	1,110	75
Stephen Bonner Deputy Commissioner (Regulatory Supervision)	5 - 10	2.5 - 5	80	32	35
Emily Keaney Deputy Commissioner (Regulatory Policy)	10 - 15	2.5 - 5	170	122	28

*Accrued pensions benefits for the Information Commission, John Edwards, are not included in this table for 2024/25 or 2023/24 as these are not available at the time of publication. The ICO has requested details of pension benefits for the Information Commissioner, and this note will be updated in future reports where relevant.

The Cash Equivalent Transfer Value (CETV) figures are provided by MyCSP, the ICO’s Approved Pensions Administration Centre, who have assured the ICO that they have been correctly calculated following guidance provided by the Government Actuary’s Department.

Partnership pensions

No member of staff included in the list of the Commissioner’s most senior staff during 2024/25 were members of the partnership pension scheme.

Civil Service pensions

Further details about the Civil Service pension arrangements are available at [The Civil Service Pension website.](#)

.....

Cash Equivalent Transfer Values (CETV)

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. It represents the amount paid 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 person has accrued because of their total membership of the pension scheme, not just their service in a capacity to which disclosure applies.

The figures include the value of any pension benefit in another scheme or arrangement that the person has transferred to the Civil Service pension arrangements.

They also include any additional pension benefit accrued to the member because of their purchasing additional pension benefits at their own cost. CETVs are worked out in accordance with The Occupational Pensions Schemes (Transfer Values) (Amendment) Regulations 2008 and do not take account of any actual or potential reduction to benefits resulting from Lifetime Allowance Tax which may be due when pension benefits are taken.

.....

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.

.....

Pay multiples (audited)

Reporting bodies are required to disclose the relationship between the remuneration of the highest-paid director in their organisation and the median remuneration of the organisation’s workforce. The Information Commissioner is deemed to be the highest-paid director and no member of staff receives remuneration higher than the highest-paid director. The Information Commissioner’s salary is set by Parliament. The banded remuneration of the highest-

paid director of the ICO in the financial year 2024/25 was £200k to £205k (2023/24: £205k to £210k). The remuneration of the highest-paid director decreased from the previous year.

The median, 25th percentile and 75th percentile total remuneration is calculated by ranking the annual full-time equivalent salary as of 31 March 2025 for each member of staff. The tables below set out this information.

Salary		25th percentile pay ratio	Median pay ratio	75th percentile pay ratio
2024/25	Ratio	5.73:1	4.48:1	3.41:1
	Amount	£35,318	£45,209	£59,377
2023/24	Ratio	6.32:1	4.89:1	3.64:1
	Amount	£32,030	£41,378	£55,577

Total pay and benefits		25th percentile pay ratio	Median pay ratio	75th percentile pay ratio
2024/25	Ratio	5.72:1	4.47:1	3.39:1
	Amount	£35,418	£45,309	£59,702
2023/24	Ratio	6.22:1	4.93:1	3.72:1
	Amount	£33,362	£42,072	£55,828

The increase in pay ratios in 2024/25 is primarily attributable to the Information Commissioner’s salary remaining fixed, while all other salaries were increased through annual pay uplifts. In addition, as set out earlier in the report, there was no spend from the benefits-in-kind provided to the Commissioner through his relocation package in 2024/25. The Commissioner’s pay is expected to remain the same for the duration of his term and therefore the ratios are expected to continue to reduce in future.

Our employees’ pay is consistent with our pay, reward and progression policies. Staff remuneration ranged from £24,275 to £202,500 (2023/24: £23,119 to £207,500). The average percentage change in remuneration for staff was 7.3%.

Total remuneration includes salary, non-consolidated performance-related pay and benefits-in-kind. It does not include severance payments, employer pension contributions or the CETV of pensions.

.....
Number of senior civil service staff (or equivalent) by band

The following staff are at a grade equivalent to the senior civil service (SCS) bands at the end of 2024/25:

- SCS Band 3: Information Commissioner
- SCS Band 2: nine executive team members (listed on page 72).
- SCS Band 1: 25 directors.

.....
Staff composition

As of the end of 2024/25 there were 11 members of the Management Board, of whom 6 were female and 5 were male, which is consistent with the staff composition at the end of 2023/24. Among staff at a grade equivalent to SCS, at the end of 2024/25 19 were female (2023/24: 23) and 15 were male (2023/24: 17). In total in the ICO at the end of 2024/25, 64% of staff were female (2023/24: 64%) and 36% male (2023/24: 36%).

.....
Sickness absence

The average number of sick days taken per person during 2024/25 was 8.8 days (2023/24: 7.1 days). This is broadly in line with other comparable organisations. However, we recognise this is a notable increase. Whilst short term absence levels remain broadly stable this increase is largely related to long term sickness absence (15 days or longer) and the most common reason here is ‘personal stress / depression / anxiety’. We are continuing to work proactively to promote employee physical and mental wellbeing to

minimise sickness absence levels and have, this year, worked to strengthen our internal arrangements for the management of long-term cases. Our focus in this area will continue over the year ahead, recognising the negative direction of travel in overall absence levels.

.....
Staff turnover

The staff turnover for the ICO during 2024/25 was 10.6% (2023/24: 12.2%).

.....
Staff engagement

During the summer of 2024 we delivered our people survey, with 929 (85%) staff providing us with their feedback. Results were received in September 2024 and showed that our organisational engagement score is 52% (2 points below the Civil Service benchmark) and that there is a strong awareness and alignment with our values. Advocacy and pride in the organisation are high, but overall engagement is lowered because there’s a lack of belief that senior management will take action on the back of the survey. Since publishing our results, we have developed an ICO overall action plan and Directorate level plans. The ICO overall plan focuses on six priority themes:

- Strategic direction and vision
- Communications
- Learning and development
- Change management
- Management and leadership
- Inclusion and wellbeing

We are currently tracking the progress of our action plans and ensuring that action owners are being held accountable. Regular pulse surveys are planned to enable us to carry out ‘temperature checks’ on engagement levels prior to us running the full survey again in September 2025. In March 2025, we ran a short pulse survey to measure the impact of our action plans. Our organisational engagement score increased by 9% points from 52% to 61%, with 55% of staff saying they believe senior leaders are taking action on the people survey results (an increase from 29%). In 2024/25 we introduced a Shadow Board to our governance structure, made up of

ICO employees, with the purpose of bringing diverse perspectives to our decision making. The Shadow Board provides insight, challenge and feedback on the issues being considered by the Management Board. It is advisory but enables the Board to consider a wide range views from staff as well as innovative ideas. The Shadow Board consists of ten members, who meet as a formal Board up to six times a year to discuss and make non-binding decisions on papers going to our Management Board. The initial feedback has been positive, and we look forward to seeing how the implementation of this new approach helps to improve our staff engagement and confidence in decision-making.

.....
Staff numbers and costs (audited)

As of 31 March 2025, the ICO had 1,051 permanent staff (998.7 full time equivalents) (2023/4: 1,091 permanent staff and 1,036.1 full time equivalents). Further information about staff numbers and costs is set out at note 3 to the accounts.

.....
Expenditure on consultancy

During 2024/25 there was expenditure totalling £400k on consultancy as defined in the government financial reporting manual (2023/24: none). This expenditure was for a strategic consultant to advise on the initiation of our Data, AI and automation programme.

.....
Off-payroll engagements

There were no off-payroll engagements during 2024/25 (2023/24: none).

.....
Exit packages (audited)

Redundancy and other departure costs are paid in accordance with the provisions of the Civil Service Compensation Scheme, a statutory scheme made under the Superannuation Act 1972. Exit costs are accounted for in full in the year of departure. Where the Information Commissioner has agreed early retirements, the additional costs are met by the Information Commissioner and not by the Principal Civil Service Pension Scheme (PCSPS). Ill health retirement costs are met by the pension scheme and are not included in the table above. There were two compulsory redundancies in 2024/25 (2023/24: none) and no other exit packages (2023/24: none).

Exit package cost	2024/25 Number of compulsory redundancies	2023/24 Number of compulsory redundancies
<£10k	1	-
£10,000 to £25,000	-	-
£25,001 to £50,000	1	-
£50,001 to £100,000	-	-
£100,001 to £150,000	-	-
£150,001 to £200,000	-	-
£200,001 to £250,000	-	-
£250,001 to £300,000	-	-
Total number of compulsory redundancies	2	-
Total cost of compulsory redundancies (£000)	36	-

Ex-gratia payments made outside the provisions of the Civil Service Compensation Scheme are agreed directly with the Treasury where necessary. There were no such payments made during 2024/25 (2023/24: none).

.....
Trade union facility time

Relevant union officials	2024/25	2023/24	2022/23
Number of employees who were relevant union officials during the relevant period	23	21	21
Full time equivalent employee number	1.16	1.12	1.03

Percentage of time spent on facility time	2024/25	2023/24	2022/23
0%	0	1	1
1-50%	21	20	20
51%-99%	0	0	0
100%	0	0	0

Percentage of pay bill spent on facility time	2024/25	2023/24	2022/23
Total cost of facility time	£52,525.81	£41,671.97	£37,859.38
Total pay bill	£52,900,000	£50,925,000	£41,679,000
Percentage of pay bill	0.10%	0.08%	0.09%

Relevant union officials	2024/25	2023/24	2022/23
Time spent on trade union activities as a percentage of total paid facility time hours	20%	20%	20%

Parliamentary accountability

This section provides information about the ICO’s accountability to Parliament and includes key audited figures.

The DUA Act includes additional accountability mechanisms, for example the requirement to prepare and publish an analysis of performance using key performance indicators (KPIs) and the preparation and publication of a strategy.

This strategy must address how we will meet our principle objective as set by Parliament (securing an appropriate level of protection for personal data and promoting public trust and confidence in the processing of personal data) and other duties, such as having regard to:

- a) promoting innovation and competition;
- b) the prevention, investigation, detection and prosecution of criminal offences;
- c) the need to safeguard public security and national security; and
- d) the protection of children

Losses and Special Payments (audited)

There are no regularity of expenditure issues in year (2023/24: none).
There have been no write-offs completed during 2024/25 (2023/24: none).

Write-offs and losses	2024/25 (£)	2023/24 (£)	2022/23 (£)
Staff and other cost recovery write-off	-	-	17,471
Total	-	-	17,471

In accordance with managing public money, individual losses over £300,000 are required to be disclosed separately. No individual or cumulative events breached the disclosure level of £300,000 (2023/24: none)

Fees and charges (audited)

Information on fees collected from data controllers who notify their processing of personal data under the DPA is provided in the Financial performance summary, as part of the performance report earlier in this document. Further information on data protection fees is also set out in notes 1.5 and 2 to the financial statements.

Remote contingent liabilities (audited)

Please see Note 17 to the accounts.

Gifts (audited)

There were no instances (2023/24: none) of gifts being given by the ICO to any person or organisation that was in excess of the limits proscribed in Managing Public Money or the maximum gift limit of £30 set out in the ICO’s Gifts and Hospitality Policy.

Government Functional Standards

During 2024/25 we reviewed our control framework to understand how the Government Functional Standards apply to our work and the extent to which we aligned to these standards. After reviewing each standard, we were able to confirm that we meet all parts of all of the applicable standards and assessed a rating of at least "Good" in each standard. We have also achieved "Best" in GovS 004: Property.

Public sector information holders

The ICO has complied with the cost allocation and charging requirements set out in HM Treasury guidance.

Pension liabilities

Details on the treatment of pension liabilities are set out in note 3 to the financial statements.

Annual accounts and audit

The annual accounts have been prepared in a form directed by the Secretary of State with the consent of the Treasury in accordance with paragraph 11(1)(b) of Schedule 12 to the DPA 2018.

Under paragraph 11(3) of Schedule 12 to the DPA 2018 the Comptroller and Auditor General was appointed auditor to the Information Commissioner. The cost of audit services for this year was £68k (2023/24: £79k). No other assurance or advisory services were provided.

So far as the Accounting Officer is aware, the Comptroller and Auditor General is aware of all relevant audit information, and the Accounting Officer has taken all the steps that they ought to have taken to make themselves aware of relevant audit information and to establish that the Comptroller and Auditor General is aware of that information.



John Edwards

8 July 2025

The Certificate and Report of the Comptroller and Auditor General to the Houses of Parliament

Opinion on financial statements

I certify that I have audited the financial statements of the Information Commissioner’s Office for the year ended 31 March 2025 under the Data Protection Act 2018.

The financial statements comprise the Information Commissioner’s Office

- 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 Information Commissioner’s Office’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 Data Protection Act 2018 and Secretary of State directions issued thereunder.

Opinion on regularity

In my opinion, in all material respects, the income and expenditure recorded in the financial statements have been applied to the purposes intended by Parliament and the financial transactions recorded in the financial statements conform to the authorities which govern them.

Basis of opinions

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

Those standards require me and my staff to comply with the Financial Reporting Council’s Revised Ethical Standard 2019. I am independent of the Information Commissioner’s Office 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 Information Commissioner's Office'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 Information Commissioner's Office's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

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

..... **Other information**

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

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

My responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge

obtained in the audit, or otherwise appears to be materially misstated.

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

I have nothing to report in this regard.

..... **Opinion on other matters**

In my opinion the part of the Remuneration and Staff Report to be audited has been properly prepared in accordance with Secretary of State directions issued under the Data Protection Act 2018.

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

- the parts of the Accountability Report subject to audit have been properly prepared in accordance with Secretary of State directions made under the Data Protection Act 2018; and
- the information given in the Performance and Accountability Report 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 Information Commissioner's Office 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 Information Commissioner's Office 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 Information Commissioner as the Accounting Office 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 Information Commissioner's Office from whom the auditor determines it necessary to obtain audit evidence;
- ensuring such internal controls are in place as deemed necessary to enable the preparation of financial statements to be free from material misstatement, whether due to fraud or error;
- preparing financial statements which give a true and fair view in accordance with Secretary of State directions issued under the Data Protection Act 2018;
- preparing the annual report, which includes the Remuneration and Staff Report, in accordance with Secretary of State directions issued under the Data Protection Act 2018; and
- assessing the Information Commissioner's Office'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 Information Commissioner's Office will not continue to be provided in the future.

..... **Auditor's responsibilities for the audit of the financial statements**

My responsibility is to audit, certify and report on the financial statements in accordance with the Data Protection Act 2018.

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

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

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

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

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

- considered the nature of the sector, control environment and operational performance including the design of the Information Commissioner's Office's accounting policies;
- inquired of management, Information Commissioner's Office's head of internal audit and those charged with governance, including obtaining and reviewing supporting documentation relating to the Information Commissioner's Office'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 Information Commissioner's Office's controls relating to the Information Commissioner's Office's compliance with the Data Protection Act 2018 and Managing Public Money;
- inquired of management, Information Commissioner's Office'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 Information Commissioner's Office for fraud and identified the greatest potential for fraud in the following areas: revenue recognition, debtor recoverability relating to the expected credit loss model, 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 Information Commissioner's Office's framework of authority and other legal and regulatory frameworks in which the Information Commissioner's Office 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 Information Commissioner's Office. The key laws and regulations I considered in this context included Data Protection Act 2018, Managing Public Money and employment law.

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 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;
- 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, in particular the estimated expected loss model; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.; and
- In addressing the risk of fraud through the expected credit loss model, I reviewed and challenged management's assessment of the recoverability of debts, challenged management on the provision percentage used and the application of this within the model, recalculated the IFRS 9 provision, and confirmed that the disclosures in the accounts adequately reflected the recoverability of the debt.

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

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

Other auditor's responsibilities

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

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

.....
Report

I have no observations to make on these financial statements.

Gareth Davies
Comptroller and Auditor General

10 July 2025

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

Part Financial statements

Statement of comprehensive net expenditure for the year ended 31 March 2025

	Note	2024/25 £'000	2023/24 £'000
Expenditure			
Staff costs	3	72,667	68,904
Other expenditure	4	18,758	18,369
Total expenditure		91,425	87,273
Income			
Income from activities	5a	(74,504)	(66,508)
Income from fines retained	2	(1,488)	(3,985)
Total income		(75,992)	(70,493)
Net Expenditure		15,433	16,780
Total comprehensive expenditure for the year ended 31 March		15,433	16,780

All income and expenditure relates to continuing operations. There was no other comprehensive expenditure for the year ended 31 March 2025 (31 March 2024: Nil).

The notes on pages 108 to 130 form part of these financial statements.

Statement of financial position

as at 31 March 2025

	Note	31 March 2025 £'000	31 March 2024 £'000
Non-current assets			
Property, plant and equipment	6	1,719	1,676
Right of use assets	7	3,732	3,201
Intangible assets	8	1,782	1,349
Total non-current assets		7,233	6,226
Current assets			
Trade and other receivables	5b, 10	5,531	2,867
Cash and cash equivalents	5b, 11	10,594	8,519
Total current assets		16,125	11,386
Total assets		23,358	17,612
Current liabilities			
Trade and other payables	5b, 12	(10,508)	(9,386)
Provisions	13	(34)	(34)
Lease liability	14	(1,505)	(2,180)
Non-current assets plus net current assets		11,311	6,012
Non-current liabilities			
Provisions	13	(1,212)	(832)
Lease liability	14	(2,417)	(1,419)
Assets less liabilities		7,682	3,761
Taxpayers' equity			
General reserve		7,682	3,761
		7,682	3,761

The notes on pages 108 to 130 form part of these financial statements.



John Edwards

8 July 2025

Statement of cash flows

for the year ended 31 March 2025

	Note	2024/25 £'000	2023/24 £'000
Cash flows from operating activities			
Net expenditure		(15,433)	(16,780)
Adjustment for non-cash items	2, 3, 4	1,385	(787)
(Increase)/decrease in trade and other receivables	5b, 10	7	(300)
Decrease in trade payables	5b, 12	720	154
Non-cash movement in provisions	13	380	(253)
Net cash outflow from operating activities		(12,941)	(17,966)
Cash flows from investing activities			
Purchase of property, plant and equipment	6	(841)	(1,585)
Purchase of intangible assets	8	(899)	(349)
Net cash outflow from investing activities		(1,740)	(1,934)
Cash flows from financing activities			
Right of use assets – lease payments	14	(1,574)	(1,530)
Grant-in-aid received from DSIT	16	19,112	6,832
Net cash inflow from Financing activities		17,538	5,302
Net increase/(decrease) in cash and cash equivalents during the year before adjustment for receipts and payments to the Consolidated Fund		2,857	(14,598)
Receipts of amounts due from the Consolidated Fund		1,487	6,316
Payments of amounts due to the Consolidated Fund		(2,269)	(1,019)
Net increase/(decrease) in cash and cash equivalents in the year after adjustment for receipts and payments to the Consolidated Fund		2,075	(9,301)
Cash and cash equivalents at the start of the year		8,519	17,820
Cash and cash equivalents at the end of the year	5b, 11	10,594	8,519

The notes on pages 108 to 130 form part of these financial statements.

Statement of changes in taxpayers’ equity

for the year ended 31 March 2025

Changes in taxpayers’ equity 2023/24	Note	General reserve £’000
Balance at 31 March 2023		13,467
Grant-in-aid from DSIT		6,832
Comprehensive expenditure for the year		(16,780)
Non-cash charges – Information Commissioner’s salary costs		242
Balance at 31 March 2024		3,761

Changes in taxpayers’ equity 2024/25		
Balance at 31 March 2024		3,761
Grant-in-aid from DSIT		19,112
Comprehensive expenditure for the year		(15,433)
Non-cash charges – Information Commissioner’s salary costs		242
Balance at 31 March 2025		7,682

The notes on pages 108 to 130 form part of these financial statements.

Notes to the accounts

1. Statement of accounting policies

We have prepared these financial statements on a going concern basis in accordance with the 2024/25 Government Financial Reporting Manual (FReM) issued by HM Treasury under direction issued by Secretary of State. The accounting policies contained in the FReM apply International Financial Reporting Standards (IFRS) as adapted or interpreted for the public sector context. Where the FReM permits a choice of accounting policy, we selected the most appropriate accounting policy to the particular circumstances of the ICO for the purpose of giving a true and fair view. The particular policies adopted by the ICO are described below. We have applied these policies consistently in dealing with items that are considered material to the accounts.

1.1. Accounting convention

We have prepared these accounts under the historical cost convention.

1.2. Disclosure of IFRS in issue but not yet effective

The ICO has reviewed all IFRS standards currently in issue but not yet effective, and has concluded that there are none which would have a material impact on its Annual Accounts. IFRS17 takes effect in the public sector from April 2025. It relates to the accounting treatment of issuing of insurance contracts and as such is not expected to have an impact on the accounts of the ICO.

1.3. Grant-in-aid

Grant-in-aid is received from the Department for Science, Innovation and Technology (DSIT) to fund expenditure on Freedom of Information (FOI), Investigatory Powers Act (IPA), Security of Network & Information Regulations (NIS), the Electronic Identification and Trust Services (eIDAS) regulatory work, and is credited to the General Reserve on receipt.

1.4. Cash and cash equivalents

Cash and cash equivalents recorded in the Statement of Financial Position and Statement of Cash Flows include cash-in-hand, deposits held at call with banks, other short-term highly liquid investments and bank overdrafts.

1.5. Income from activities and Consolidated Fund income

Income collected under the Data Protection Act 2018 (DPA 2018) is surrendered to the DSIT as Consolidated Fund income, unless the DSIT (with the consent of the Treasury) has directed otherwise, in which case it is treated as Income from activities. There are three main types of income collected:

Data protection notification fees

Fees are collected from annual notification fees paid by data controllers required to register their processing of personal data under the DPA 2018. The Information Commissioner has been directed to retain the fee income collected to fund data protection work and this is recognised in the Statement of Comprehensive Net Expenditure as income. At the end of each year, the Information Commissioner may carry forward to the following year sufficient fee income to pay year-end creditors. Any fees in excess of the limits prescribed within the Management Agreement with DSIT are paid over to the Consolidated Fund. Under IFRS 15, the ICO has a single performance obligation, which is to issue a certificate of registration as a result of receiving the DP Fee. The ICO follows a five-step approach to recognising the fee income under IFRS 15 this is as follows:

- **Step 1:** Identify contract with a customer – In line with guidance from HMT, DP fee income will be treated as the transactional price paid by data controllers (the customer) for the issuing of a certification of registration (performance obligation) by the ICO.
- **Step 2:** Identify performance obligations – The ICO's performance obligation in the DPA 2018 is to present a registration certificate to data controllers at the point of receipt of the DP fee.
- **Steps 3 and 4:** Determine transaction price and allocate the transactional price to each performance obligation – The cost of the DP fee is based on a tier system of size and complexity of an organisation and is set by the Secretary of State based on consultation with the ICO on the forecasted costs of delivering all regulatory services to both organisations and the general public. The single obligation of the ICO remains to provide a Certificate of Registration upon receipt of the DP fee based on the tier of the customers organisation.
- **Step 5:** Recognise revenue when performance obligations are met – This is deemed to be at the point of registration and receipt of the DP fee.

Civil monetary penalties

The Information Commissioner can impose civil monetary penalties for serious breaches of the DPA of up to £17.5m or 4% of global turnover of an enterprise, whichever is higher. For breaches of PECR, the Information Commissioner can impose penalties of up to £500k. A penalty can be reduced by 20% if paid within 30 days of being issued.

The Information Commissioner can impose fines for not paying the data protection fee up to a maximum of £4,350 under the DPA 2018. The Information Commissioner does not take action to enforce a civil monetary penalty unless and until:

- the period specified in the notice as to when the penalty must be paid has expired and;
- the penalty has not been paid and;
- all relevant appeals against the monetary penalty notice and any variation of it have either been decided or withdrawn and;
- the period for the data controller to appeal against the monetary penalty and any variation of it has expired.

In June 2022 the ICO received approval from the Treasury to retain a portion of the penalties collected during the year to cover legal costs (internal and external) for all enforcement action and litigation under the DPA and PECR. The agreement was effective from the start of 2022/23 and covers costs related to:

- external experts, for example technical reports, forensic analysis;
- external counsel;
- external paralegals;
- external solicitors;
- internal legal staff costs directly attributable to enforcement, litigation and prosecutions (to include the cost of secondees and temporary staff);
- court fees;
- costs of court proceedings;
- settlement of adverse costs; and
- specific training for staff and know-how resources.

The agreement is capped at £7.5 million per financial year.

Civil monetary penalties collected by the Information Commissioner are recognised on an accruals basis when issued, net of any provisions deemed necessary.

They are paid over to the Consolidated Fund, net of any early payment reduction and net of relevant expenditure annually. Civil monetary penalties are not recognised in the Statement of Comprehensive Net Expenditure but are treated as a receivable and payable in the Statement of Financial Position.

The amounts recognised are regularly reviewed and subsequently adjusted if a civil monetary penalty is varied, cancelled, impaired or written off as irrecoverable. Amounts are written off as irrecoverable on the receipt of legal advice. Legal fees incurred in recovering debts are currently borne by the ICO.

IFRS 9 requires determination of an amount in respect of expected credit losses, reflecting management's forward-looking assessment of the recoverability of debts. Under IFRS 9 expected credit losses within 12 months of balance sheet date are accounted for initially. If there is a significant increase in credit risk, the expected lifetime losses are recognised as appropriate. A provision for expected credit losses has been incorporated into the financial statements this year. The expected credit losses are based on those CMP cases still being investigated by the enforcement department at year-end and where there is yet to be a payment plan put in place. Historic data shows that cases with payment plans in place present very low risk and so no provision is made unless there is a failure to adhere to the plan. The estimate of expected credit losses considers the Insolvency Service estimate of recovery on non-preferential creditors. If there is a significant increase in credit risk, the expected lifetime losses are recognised.

Sundry receipts

The Information Commissioner has been directed to retain certain sundry receipts such as other legislative funding, grants, management charges, reimbursed travel expenses and recovered legal costs. This is recognised in the Statement of Comprehensive Net Expenditure as income.

The Information Commissioner has interpreted the FReM to mean that he is acting as a joint agent with DSIT, and that income not directed to be retained as Income from Activities falls outside of normal operating activities and are not reported through the Statement of Comprehensive Net Expenditure but disclosed separately within the notes to the accounts. This includes receipts such as bank interest that may relate to the Consolidated Fund, and which is paid to the Consolidated Fund.

1.6. Notional costs

The salary and pension entitlement of the Information Commissioner are paid directly from the Consolidated Fund and are included within staff costs and reversed with a corresponding credit to the General Reserve.

1.7. Pensions

Past and present employees are covered by the provisions of the Principal Civil Service Pensions Scheme.

1.8. Property, plant and equipment

Assets are classified as plant and equipment if they are intended for use on a continuing basis, and their original purchase cost, on an individual basis, is £2,000 or more, except for laptop and desktop computers, which are capitalised even when their individual cost is below £2,000. ICO do not own property i.e. land and buildings.

All property is leased by the ICO from private landlords apart from the Edinburgh and London offices which are leased from other government bodies.

Plant and equipment (excluding assets under construction) is valued under a depreciated historical cost basis as a proxy for current value in existing use or fair value for assets that have short useful lives or low values.

At each reporting date, the carrying amount of each asset will be reviewed where there is evidence of impairment in line with the accounting standard IAS 36 Impairment of Assets. If the carrying amount is less than the assets recoverable amount, then an impairment loss is recognised in the Statement of Comprehensive Net Expenditure (SoCNE). An item of plant and equipment is derecognised in line with IAS 16, either on disposal or when no future economic benefit is expected from its use.

1.9. Intangible assets and amortisation

Intangible assets are capitalised where expenditure of £2,000 or more is incurred. All intangible assets are held at current value in existing use. Depreciated historical cost is used as a proxy for fair value on short life or low value assets, which is considered not to be materially different from fair value.

IAS 38 Intangible assets requires an intangible asset to be derecognised either on disposal or when no future economic benefit is expected from its use.

Additional guidance in April 2021 from the International Financial Reporting Interpretation Committee removed any element of judgement by providing clarity on the treatment of configuration and customisation costs regarding cloud computing arrangements. In cloud computing arrangements, the ICO does not have possession of the underlying software but has access to the use of the software.

1.10. Depreciation/Amortisation

Depreciation/amortisation is the charge applied to SoCNE to reduce the value of assets on the Statement of Financial Position (SoFP), to reflect the reduction in the value due to use and wear and tear.

The depreciation/amortisation charge is provided on a straight-line basis to write off the cost or valuation evenly over the asset's estimated useful economic life. It begins when the asset is made available for use.

The principal rates in use for each class of asset are:

Information technology	Between 3 and 10 years
Plant and equipment	Between 5 and 10 years
Leasehold improvements	Over remainder of the property lease
Right of use assets	Over the remainder of the lease period
Intangibles	Four years or the length of the contract whichever is shorter term

Assets in the course of construction are not depreciated/amortised, in line with the accounting standards. These assets are not available for use. Assets that have been fully depreciated/amortised will remain on the Asset Register at a nil net book value when still in use.

1.11. Leases

IFRS 16 “Leases” has been implemented from 1 April 2019; this introduces a single lessee accounting model that requires a lessee to recognise a right of use asset and lease liability for all leases, except for the following:

- intangible assets;
- non-lease components of contracts where applicable;
- low value assets (these are determined to be in line with capitalisation thresholds on Property, Plant and Equipment except vehicles which have been deemed to be not of low value); and
- leases with a term of 12 months or less.

At inception of a contract, the ICO assesses whether a contract is, or contains, a lease. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period. This includes assets for which there is no consideration. To assess whether a contract conveys the right to control the use of an identified asset, the ICO assesses whether:

- the contract involves the use of an identified asset;
- the ICO has the right to obtain substantially all of the economic benefit from the use of the asset throughout the period of use; and
- the ICO has the right to direct the use of the asset.

The policy is applied to contracts entered into, or changed, on or after 1 April 2019.

At inception, or on reassessment of a contract that contains a lease component, the ICO allocates the consideration in the contract to each lease component on the basis of the relative standalone prices.

The ICO assesses whether it is reasonably certain to exercise break options or extension options at the lease commencement date. The ICO reassesses this if there are significant events or changes in circumstances that were anticipated.

Right of use assets

The ICO recognises a right of use asset and a lease liability at the lease commencement date. The right of use asset is initially measured at the amount equal to the lease liability, adjusted by the amount of any prepaid or accrued lease liability (present value of minimum lease payments), and subsequently at the amount less accumulated depreciation and impairment losses, and adjusted for certain re-measurements of the lease liability. Right of use assets are held at current cost in accordance with HMT IFRS 16 guidance. Depreciated historic cost is used as a proxy for current value as directed by HMT guidance on IFRS 16, including for property leases, because property leases are sufficiently short in term and are not expected to fluctuate significantly due to changes in market prices. Lease payments only include the direct cost of the leases and do not include other variables. Lease terms are determined based on advice from the Government Property Agency to align the business needs of the ICO to the wider government property strategy.

The right of use asset is depreciated using the straight-line method from the commencement date to the earlier of, the end of the useful life of the right of use asset,

or the end of the lease term. The estimated useful lives of the right of use assets are determined on the same basis of those of property plant and equipment assets. The ICO applies IAS 36 Impairment of Assets to determine whether the right of use asset is impaired and to account for any impairment loss identified.

Lease liabilities

The lease liability is initially measured at the present value of the lease payments that are not paid at the commencement date, discounted using the interest rate implicit in the lease or where that is not readily determinable, the discount rate as provided by HM Treasury.

Leases entered into:	Discount rate applicable
Prior to 31 December 2019	1.99%
After 1 January 2020	1.27%
After 1 January 2021	0.91%
After 1 January 2022	0.95%
After 1 January 2023	3.51%
After 1 January 2024	4.72%
After 1 January 2025	4.81%

The lease liability only includes the direct lease cost and excludes any service charges. The length of each lease is determined on signing the contractual terms following agreement with the landlord and after gaining permission from the Government Property Agency.

The lease payment is measured at amortised cost using the effective interest method. It is re-measured when there is a change in future lease payments arising from a change in the index or rate, if there is a change in the ICO's estimates of the amount expected to be payable under a residual value guarantee, or if the ICO changes its assessment of whether it will exercise a purchase, extension, or termination option.

Lease payments included in the measurement of the lease liability comprise the following:

- Fixed payments, including in-substance fixed payments.
- Variable lease payments that depend on an index or a rate, initially measured using the index rate as at the commencement date.
- Amounts expected to be payable under a residual value guarantee.
- The exercise price under a purchase option that the ICO is reasonably certain to exercise, lease payments in an optional renewal period if the ICO is reasonably certain to exercise an extension option, and penalties for early termination of a lease unless the ICO is reasonably certain not to terminate early.

The lease liability is subsequently increased by the interest cost on the lease liability and decreased by lease payments made. It is re-measured when there is a change in the future lease payments arising from a change in an index or rate, a change in the estimate of the amount expected to be payable under a residual value guarantee, or as appropriate, changes in the assessment of whether a purchase or extension option is

reasonably certain to be exercised or a termination option is reasonably certain not to be exercised.

When the lease liability is re-measured, a corresponding adjustment is made to the right of use asset or recorded in the SoCNE if the carrying amount of the right of use asset is zero.

1.12. Provisions

Provisions are recognised when there is a present obligation as a result of a past event where it is probable that an outflow of resources will be required to settle the obligation and a reliable estimate of the amount of the obligation can be made. These obligations are set out below:

Dilapidations

Dilapidation provisions are the anticipated future cost to return leased properties to their condition as at the commencement of the lease.

Bad debt provision

In accordance with IFRS 9 Financial Instruments, the ICO has created a bad debt provision based on an expected loss model for outstanding data protection fees.

1.13. Value added tax

The Information Commissioner is not registered for VAT as most activities of the ICO are outside the scope of VAT. VAT is charged to the relevant expenditure category. For leases VAT is excluded in the capitalised purchase cost of right to use assets and then is expensed as a finance cost.

1.14. Segmental reporting

The policy for segmental reporting is set out in Note 2 to the Financial statements.

1.15. Critical accounting estimates and judgements

The preparation of the accounts requires management to make judgements, estimates and assumptions that affect the reported amounts of assets, liabilities, income and expenditure. The resulting accounting estimates will, by definition, seldom equal the related actual results. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are addressed below. No other judgements have been disclosed.

Expected credit losses

The ICO applies the IFRS 9 general approach to measuring expected credit losses (ECL) which uses an expected lifetime expected loss allowance for all trade receivables. To measure the expected credit losses, trade receivable are grouped based on shared credit risk characteristics. This is known as a stage one impairment.

IFRS 9 requires determination of an amount in respect of expected credit losses, reflecting management's forward-looking assessment of the recoverability of debts. The forward impairment assessment includes estimates and judgements on the likelihood of default on civil monetary penalties imposed. The quantum of these estimates and judgements is included within Notes 5 and 10. The methodology for determining the

estimate provision is described in Note 1.5 above.

Sensitivity analysis

A sensitivity analysis for the expected credit loss model has been undertaken to identify the impact of any changes to the assumptions used in determining the level of impairment to be provided for. The table below identifies the two key areas of assumptions affecting the level of impairment assumed within the financial statements. The first key assumption is in relation to the recovery of fines where the payee has a payment plan set up. As these are successfully paying, no impairment is made for these fines outstanding and the table below shows that if this was incorrect by up to 35%, the impact on the financial statements would be a reduction on receivables and payables of £1.2m.

The second key assumption is in relation to the recovery of fines issued where the payee does not have a payment plan set up as these are impaired using a 95% assumption. If this impairment was overstated by up to 20%, the impact on the financial statements would be an increase in receivables and payables of £5.1m.

The tables below show the various sensitivity points up to these levels.

		Receivables £'m	Payables £'m	Net impact £'m
% change in the recovery of fines issued where the payee has a payment plan set up				
(Increase)/decrease in trade and other receivables	-25%	-0.9	-0.9	0
Decrease in trade payables	-30%	-1.0	-1.0	0
Non-cash movement in provisions	-35%	-1.2	-1.2	0
% change in the recovery of fines issues where the payee does not have a payment plan set up				
(Increase)/decrease in trade and other receivables	10%	2.6	2.6	0
Decrease in trade payables	15%	3.8	3.8	0
Non-cash movement in provisions	20%	5.1	5.1	0

2. Analysis of net expenditure by segment

	Data protection fee £'000	Grant-in-aid £'000	Fine retention £'000s	Other £'000	2024/25 Total £'000
Gross expenditure	70,140	19,112	1,487	686	91,425
Income	(73,819)	-	(1,487)	(686)	(75,992)
Net expenditure	(3,679)	19,112	-	-	15,433

	Data protection fee £'000	Grant-in-aid £'000	Fine retention £'000s	Other £'000	2023/24 Total £'000
Gross expenditure	76,124	6,832	3,985	332	87,273
Income	(66,176)	-	(3,985)	(332)	(70,493)
Net expenditure	9,948	6,832	-	-	16,780

The analysis above is provided for fees and charges purposes and for the purpose of IFRS 8: Operating Segments. From 2024/25 the ICO expenditure is classed as programme expenditure following HM Treasury agreement on the reclassification from administrative expenditure. The expenditure segments have been analysed aligned to the ICO's main source of funding, data protection fee income, grant-in-aid, and for 2024/25 the ICO also received a contribution from Ofcom. The ICO's expenditure is reported against these three main and any other sources of income.

Funding to cover the ICO's data protection work is provided by collecting an annual registration fee from data controllers under the Data Protection (Charges and Information) Regulations 2018. The data protection notification fees are set by the Secretary of State and were increased on 17 February 2025.

Grant-in-aid funding provided is utilised to fund our freedom of information (FOI) objectives under FOIA as well as the ICO's objectives for Network Infrastructure and Systems regulation (NIS), electronic identification and trust services regulation (eIDAS) and Investigatory Powers Act 2016 (IPA). Grant-in-aid also provides a contribution to Pensions costs. These accounts do not include the expenses incurred by the Information Tribunal or the Secretary of State in respect of the Information Commissioner, and therefore cannot be used to demonstrate that the data protection fees offset expenditure on data protection functions, as set out in the DPA 2018.

Other income was received from 2022/23 and onwards from civil monetary fines retained to cover the cost to the ICO of enforcement and litigation costs. Further information about the approach to retaining fines is shown in Note 1.15.

Expenditure is apportioned between the data protection and grant-in-aid work on the basis of costs recorded in the ICO's accounting system. This allocates expenditure to various cost centres across the organisation. A financial model is then applied to apportion expenditure between data protection and grant-in-aid on an actual basis, where possible, or by way of reasoned estimates where expenditure is shared.

3. Staff numbers and related costs

	Permanently employed staff £'000	Others £'000	2024/25 Total £'000	Permanently employed staff £'000	Others £'000	2023/24 Total £'000
Staff costs comprise:						
Wages and salaries	51,955	945	52,900	49,968	1,157	51,125
Social security costs	5,682	-	5,682	5,128	-	5,128
Other pension costs	14,195	-	14,195	12,715	-	12,715
Sub-total	71,832	945	72,777	67,811	1,157	68,968
Less recoveries in respect of outward secondments	(110)	-	(110)	(64)	-	(64)
Total net costs	71,722	945	72,667	67,747	1,157	68,904

Included in staff costs above are notional costs of £242k (2023/24: £242k) in respect of salary and pension entitlements of the Information Commissioner and the associated employer's national insurance contributions which are credited directly to the General Reserve, temporary agency staff costs of £945k (2023/24: £1.157m) and inward staff secondments of £305k (2023/24: £265k) as well as the amounts disclosed in the Remuneration Report. Included in inward secondment costs is £148k of income with Ofcom, a fellow government body.

The increase in staff costs is due to the uplift in pay rates and career banding changes during the year.

Average number of persons employed

The average number of whole-time equivalent persons employed during the year was:

	Permanently employed staff	Temporarily employed staff	2024/25 Total	Permanently employed staff	Temporarily employed staff	2023/24 Total
Directly employed	1,006.5	17.8	1,024.3	1,011.4	20.8	1,032.2
Agency staff	-	4.8	4.8	-	10.4	10.4
Total employed	1,006.5	22.6	1,029.1	1,011.4	31.2	1,042.6

Pension arrangements

The Principal Civil Service Pension Scheme (PCSPS) and the Civil Servant and Other Pension Scheme (CSOPS) – known as “alpha” – are unfunded multi-employer defined benefit schemes, but the ICO is unable to identify its share of the underlying assets and liabilities.

The scheme actuary values the PCSPS periodically. Details can be found in the resource accounts of the [Cabinet Office Civil Superannuation](#).

For 2024/25 employers contributions of £13.952m (2023/24: £12.411m) were payable to the PCSPS at 28.97% of pensionable pay, based on salary bands. The Scheme's Actuary reviews employer contributions usually every four years following a full scheme valuation. The contribution rates are set to meet the cost of benefits accruing during 2024/25 to be paid when the member retires and not the benefits paid during the period to existing pensioners.

Employees can opt to open a ‘Partnership’ account, a stakeholder pension with an employer contribution. Employers' contributions of £227k (2023/24: £210k), were paid to the appointed stakeholder pension provider. Employers' contributions are age-related and range from 8% to 14.75% of pensionable pay. In addition, employer contributions of £8k (2023/24: £7.3k), 0.5% of pensionable pay, were payable to the Principal Civil Service Pension Scheme to cover the cost of future provision of lump sum benefits on death in service and ill health retirement of these employees.

Contributions due to the Partnership pension provider at the Statement of Financial Position date were £22k (2023/24: nil). Contributions prepaid at this date were £nil (2023/24: £nil).

4. Other expenditure

	2024/25 £'000	2023/24 £'000
Accommodation (Business rates and services)	2,025	1,452
Rentals under operating leases	-	124
Office supplies and stationery	389	77
Carriage and telecommunications	1,326	1,524
Travel and subsistence	557	726
Staff recruitment	401	163
Specialist assistance and policy research	2,489	1,807
Communications and external relations	209	324
Legal costs	1,308	3,534
Learning and development, health and safety	638	737
IT Service delivery costs	6,606	4,949
Finance cost on leased assets	67	65
Audit fees	75	47
Grants Fund	-	(50)
	16,090	15,479
Non-cash items		
Depreciation	2,115	2,317
Amortisation	466	462
Loss on disposal of assets	87	111
	2,668	2,890
Total expenditure	18,758	18,369

As set out in note 1.5 the Information Commissioner can impose civil monetary penalties for serious breaches of the legislation. Legal costs in the current year reflect costs associated with the ICO's enforcement action and litigation activity.

Specialist assistance and policy research line includes expenditure related to projects, subscriptions, research and other costs. Included in Accommodation line is £273k of expenditure with Ofcom a fellow government body.

5. Income

5a. Income from activities

	2024/25		2023/24	
	£'000	£'000	£'000	£'000
DP Fees	73,818		66,176	
Sundry receipts	686		332	
		74,504		66,508

Sundry receipts

Speaker fees	-		73	
Bank interest received	141		-	
Recovered legal fees	22		71	
Reimbursed travel expenses	3		2	
Management fee from Telephone Preference Service	14		14	
Income received from the Regulators' Pioneer Fund	-		168	
Marketing income	-		4	
Digital Regulators Cooperation Fund income	392		-	
Staff parking scheme income	112		-	
POCA income	2		-	
Total sundry receipts		686	-	332
Sundry receipts retained under direction as Income from Activities		(686)		(332)

The Regulators' Pioneer fund is a regulatory fund which sponsors projects with the aim of creating a UK regulatory environment that encourages business innovation and investment.

The Digital Regulators Cooperation Fund administered by Ofcom, supports regulatory coordination in digital markets, and cooperation on areas of mutual importance.

Last year bank interest received £62k was netted off against expenditure. From 2024/25 this is classified within sundry receipts.

5b. Consolidated Fund income

	2024/25		2023/24	
	£'000	£'000	£'000	£'000
Fees				
Collected under the DPA	73,818		66,176	
Retained under direction as Income from activities	(73,818)		(66,176)	
		-		-

Civil monetary penalties - Investigations

Penalties issued	4,466		15,648	
Early payment reductions	(16)		(71)	
Impairments	(258)		(13,746)	
Uncollectable, cancelled after successful appeals	(40)		-	
		4,152		1,831

Civil monetary penalties – Non-payment of fees

Penalties issued	9		9	
Uncollectable, cancelled after successful appeals	-		(2)	
Impairments	-		-	
		9		7
Income payable to Consolidated Fund		4,161		1,838

Balances held at the start of the year	3,299		6,465	
Income payable to the Consolidated Fund	4,161		1,838	
Fines retained for ICO enforcement activity	(1,487)		(3,985)	
Payments to the Consolidated Fund	(2,272)		(1,019)	
Balances held at the end of the year		3,701		3,299

The amounts payable to the Consolidated Fund at 31 March 2025 were £3.701m (31 March 2024: £3.299m). As set out in note 1.5 income payable to the Consolidated Fund does not form part of the Statement of Comprehensive Net Expenditure. Amounts retained under direction from DSIT with the consent of the Treasury are treated as income from activities within the Statement of Comprehensive Net Expenditure. The civil monetary payment figure at the year-end date includes all civil monetary payments unpaid at that date.

6. Property, plant and equipment

	Information technology £'000	Plant and equipment £'000	Leasehold improvements £'000	Assets under Construction £'000	Total £'000
Cost or valuation					
At 1 April 2024	2,149	367	3,864	109	6,489
Additions	27	193	109	512	841
Transfers	-	-	201	-201	-
Disposals	(946)	(18)	(152)	-	(1,116)
At 31 March 2025	1,230	542	4,022	420	6,214
Depreciation					
At 1 April 2024	1,815	261	2,737	-	4,813
Charged in year	177	30	488	-	695
Disposals	(934)	(16)	(63)	-	(1,013)
At 31 March 2025	1,058	275	3,162	-	4,495
Net book value at 31 March 2025	172	267	860	420	1,719
Net book value at 31 March 2024	334	106	1,127	109	1,676

	Information technology £'000	Plant and equipment £'000	Leasehold improvements £'000	Assets under construction £'000	Total £'000
Cost or valuation					
At 1 April 2023	2,225	311	3,091	-	5,627
Additions	161	71	1,244	109	1,585
Disposals	(237)	(15)	(471)	-	(723)
At 31 March 2024	2,149	367	3,864	109	6,489
Depreciation					
At 1 April 2023	1,783	245	2,729	-	4,757
Charged in year	266	31	370	-	667
Disposals	(234)	(15)	(362)	-	(611)
At 31 March 2024	1,815	261	2,737	-	4,813
Net book value at 31 March 2024	334	106	1,127	109	1,676
Net book value at 31 March 2023	442	66	362	-	870

Information Technology consists of IT related hardware including servers, desktop computers, keyboards, monitors and laptops.

£739k of IT hardware at original cost is fully depreciated and still in use (2023/24: £1,420k).

Plant and equipment consist of office furniture and general office equipment.
£210k of equipment at original cost is fully depreciated and still in use (2023/24: £99k).

Leasehold improvements consist of refurbishment work carried out on the leased office premises. £2,458k of improvements at original cost are fully depreciated and still in use (2023/24: £2,508k).

7. Right of use assets

	Property £'000	IT equipment £'000	Total £'000
Cost or valuation			
At 1 April 2024	5,309	835	6,144
Additions	1,888	-	1,888
Adjustments*	(38)	167	129
Disposals	(620)	-	(620)
At 31 March 2025	6,539	1,002	7,541

Depreciation			
At 1 April 2024	2,595	348	2,943
Charged in year	1,100	320	1,420
Disposals	(554)	-	(554)
At 31 March 2025	3,141	668	3,809
Net book value at 31 March 2025	3,398	334	3,732

Asset financing			
Leased under IFRS 16	3,398	334	3,732

	Property £'000	IT equipment £'000	Total £'000
Cost or valuation			
At 1 April 2023	6,670	835	7,505
Additions	265	-	265
Disposals	(1,626)	-	(1,626)
At 31 March 2024	5,309	835	6,144

Depreciation			
At 1 April 2023	2,781	139	2,920
Charged in year	1,440	209	1,649
Disposals	(1,626)	-	(1,626)
At 31 March 2024	2,595	348	2,943
Net book value at 31 March 2024	2,714	487	3,201

Asset financing			
Leased under IFRS 16	2,714	487	3,201

*The adjustment in the financial year arose when leases were incorporated into our financial system in order to automate the accounting going forward, requiring some alignment with our asset register.

8. Intangible assets

	Software licences £'000	Assets under construction £'000	Total £'000
Cost or valuation			
At 1 April 2024	5,772	330	6,102
Additions	93	818	911
Transfers	364	(364)	0
Adjustments	(2)	(10)	(12)
Disposals	-	-	-
At 31 March 2025	6,227	774	7,001
Amortisation			
At 1 April 2024	4,753	0	4,753
Charged in year	466	-	466
Disposals	-	-	-
At 31 March 2025	5,219	-	5,219
Net book value at 31 March 2025	1,008	774	1,782
Owned	1,008	774	1,782
Net book value at 31 March 2024	1,019	330	1,349

Intangible assets consist of website/ software-related assets. £4,203k of intangible assets at original cost is fully depreciated and still in use (2023/24: £4,068k).

	Software licences £'000	Assets under construction £'000	Total £'000
Cost or valuation			
At 1 April 2023	5,789	5	5,794
Additions	18	330	348
Transfers	5	(5)	-
Disposals	(40)	-	(40)
At 31 March 2024	5,772	330	6,102
Amortisation			
At 1 April 2023	4,330	-	4,330
Charged in year	462	-	462
Disposals	(39)	-	(39)
At 31 March 2024	4,753	-	4,753
Net book value at 31 March 2024	1,019	330	1,349
Owned	1,019	330	1,349
Net book value at 31 March 2023	1,459	5	1,464

9. Financial instruments

As the cash requirements of the Information Commissioner are met through fees collected under the DPA 2018 and grant-in-aid provided by the DSIT, financial instruments play a more limited role in creating and managing risk than would apply to a non-public sector body. The ICO does hold material cash balances on deposit. The movement in retained funds is detailed in note 11 and included in the cash balance on the Statement of Financial Position. The ICO has no loans and does not use financial instruments to make investments. The financial instruments used relate to contracts to buy non-financial items in line with the ICO's expected purchase and usage requirements and the ICO is therefore exposed to little credit, liquidity or market risk. The credit risk connected to civil monetary penalties is deemed to be low risk to the ICO. A lifetime impairment model of expected loss is used in valuing all debtors to the ICO.

10. Trade receivables and other current assets

		31 March 2025 £'000		31 March 2024 £'000
Amounts falling due within one year:				
Trade debtors		314		170
Prepayments and accrued income		1,512		1,697
Other		4		(31)
Sub-total		1,829		1,836
Consolidated Fund receipts due	28,863		25,934	
Less: Consolidated Fund provision for bad debt	(25,162)		(24,903)	
Total amounts due from Consolidated Fund		3,701		1,031
Total Due		5,531		2,867

The receipts due to the Consolidated Fund relate to monetary penalties and fines that have been levied against entities or persons or both at 31 March 2025 but are yet to be received by the ICO. The ICO collects these monies on behalf of the Consolidated Fund and then passes these payments on following the netting off of relevant expenditure in line with the agreement from DSIT and HMT. This creates a resulting amount payable detailed in note 12: Trade payables and other current liabilities.

Trade debtors include £262k related to Ofcom, a fellow government body, which is resourcing for the AI and Digital Hub pilot. The provision is recognised for some of the debtors above – see Note 13.

11. Cash and cash equivalents

	31 March 2025 £'000	31 March 2024 £'000
Balance at 1 April	8,519	17,820
Net change in cash and cash equivalent balances	2,075	(9,301)
Balance at 31 March	10,594	8,519
Split		
Commercial banks and cash in hand	10,593	8,518
Government Banking Service	1	1
	10,594	8,519

12. Trade payables and other current liabilities

	31 March 2025 £'000	31 March 2024 £'000
Amounts falling due within one year:		
Taxation and social security	1,533	1,399
Trade payables	926	1,286
Other payables	2,449	2,105
Accruals and deferred income	1,899	1,297
Sub-total	6,807	6,087
Amount payable to consolidated fund (note 5b)	3,701	3,299
	10,508	9,386
Amounts falling due within one year:		
Taxation and social security	-	-
Trade payables	-	-
Other payables	-	-
Accruals and deferred income	-	-
Sub-total	-	-
Amount payable to consolidated fund (note 5b)	-	-
	10,508	9,386

The amount payable to the sponsor department represents the amount which will be due to be paid to the Consolidated Fund when all of the income due from monetary penalties and fines is collected. The payable value is larger than receivables detailed in note 10: Trade receivables and other current assets due to timing differences of the ICO collecting the monies and paying to the consolidated fund. The trade payable line includes £14k payable to Ofcom, a fellow government body, for accommodation-related costs.

13. Provision for liabilities and charges

	Dilapidations	Bad debt re trade debtors	Bad debt re DP Fees	Total
	2024/25 £'000	2024/25 £'000	2024/25 £'000	2024/25 £'000
Balance at 1 April 2024	831	32	3	866
Provided in year	380	-	-	380
Provision utilised in year	-	-	-	-
Balance at 31 March 2025	1,211	32	3	1,246

	Dilapidations	Bad debt re trade debtors	Bad debt re DP Fees	Total
	2023/24 £'000	2023/24 £'000	2023/24 £'000	2023/24 £'000
Balance at 1 April 2023	1,085	32	3	1,120
Provided in year	300	-	-	300
Provision utilised in year	(554)	-	-	(554)
Balance at 31 March 2024	831	32	3	866

Analysis of expected timing of discounted flow:

	Dilapidations		Bad debt		Total	
	2024/25 £'000	2023/24 £'000	2024/25 £'000	2023/24 £'000	2024/25 £'000	2023/24 £'000
Not later than one year		-	35	34	35	34
Later than one year and not later than five years	1,211	832	-	-	1,211	832
Later than five years	-	-	-	-	-	-
Balance at 31 March	1,211	832	35	34	1,246	866

Dilapidations' provision

The ICO makes provision throughout the course of occupying leased premises for the estimated costs of addressing dilapidations at the end of the lease where the expected costs are considered significant. Professional advice is sought in making these assessments as considered appropriate.

14. Lease liabilities

Maturity analysis – contractual undiscounted cashflows	31 March 2025 £'000	31 March 2024 £'000
Not later than one year	1,505	1,419
Later than one year and not later than five years	2,417	2,180
Later than five years	-	-
	3,922	3,599
Lease liabilities included in the balance sheet		
Current	1,505	1,419
Non-current	2,417	2,180
	3,922	3,599
Movement in lease during the year		
As at start of financial year	3,599	4,799
Interest charged to the income statement	67	65
Adjustments	12	-
Lease liability in relation to new leases	1,888	265
Lease liability in relation to disposals	(69)	-
Lease rental payments	(1,575)	(1,530)
At end of financial year	3,922	3,599

Included in the above figures are the following amounts relating to Ofcom – rentals paid during the year £348k; liabilities carried forward at the end of the year £nil.

15. Capital and other commitments

There were no capital or other non-cancellable contract commitments at 31 March 2025 (31 March 2024: £nil).

The 2024/25 presentation under IFRS 16 Leases includes all leases on balance sheet as right of use assets with a corresponding lease liability, other than leases which are short leases (terms of 12 months or less) or low value leases (asset value of less than £5,000).

16. Related party transactions

The Information Commissioner confirms that he had no personal business interests which conflict with his responsibilities as Information Commissioner.

During the financial year 2024/25, DSIT was a related party to the Information Commissioner.

During the year the Information Commissioner was provided with grant-in-aid, other funding and the appropriation-in-aid of Civil Monetary Penalty as disclosed in these accounts.

The grant-in-aid received during 2024/25 included £2m relating to the previous financial year. It also included a one-off payment of £9m due to the delayed implementation of the DP fee review encountered as a result of the General Election.

In addition, the Information Commissioner has had various material transactions with other central government bodies, including the Principal Civil Service Pension Scheme (PCSPS) for the payover of pensions contributions and with HMRC for the payment of taxes and apprenticeship levy.

The Information Commissioner has also transacted with Ofcom through the ICO's involvement with the Digital Regulators Cooperation Fund and as tenant in an office of which Ofcom is landlord.

None of the key managerial staff or other related parties has undertaken any material transaction with the Information Commissioner during the year. Details of key staff and their declared interests are included in the Remuneration and Staff Report.

17. Contingent liabilities

There are no material contingent liabilities at 31 March 2025 (31 March 2024: none).

18. Events after the reporting period

There were no events between the Statement of Financial Position date and the date that the Accounting Officer authorised the accounts for issue, which is the date of the Certificate and Report of the Comptroller and Auditor General. The accounts do not reflect events after this date.



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