Information Commissioner's Annual Report and Financial Statements 2025/26

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Information Commissioner's Office

Information Commissioner's Annual Report and Financial Statements 2025/26

For the period 1 April 2025 to 31 March 2026

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Information Commissioner's Office (ICO)
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Performance report 6

Our **Performance overview** reviews our work across 2025/26. It sets out our key achievements, and examine of some of our most impactful work. It ends 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 our status as a going concern.

Accountability report 81

The **Accountability report** includes declarations about corporate governance, remuneration and staffing, parliamentary accountability and audit reporting. In this section we also provide further details about our internal structure, staffing and wellbeing.

Financial statements 132

Part A – Performance report

Introduction

On 19 June 2026, John Edwards resigned from his role as the Information Commissioner. As a Crown appointee and accountable to Parliament, Mr Edwards submitted his resignation to the Department for Science, Innovation and Technology (DSIT).

Mr Edwards voluntarily stepped back from his duties on 26 February 2026 to enable an independent workplace investigation which related to him. During the period from 26 February to 19 June, Mr Edwards remained as the Commissioner, with the organisation continuing to make decisions in accordance with the scheme of delegation, to ensure continuity in our leadership and regulatory work. The ICO's Non-Executive Directors and the Executive Team remained in place, as set out later in this report.

In the period from 26 February to 10 June, the Commissioner was available should his input or oversight be needed to discharge our duties. This was set out in a letter to the Science, Innovation and Technology Committee on 28 April 2026.

As announced on 10 June 2026, the investigation concluded that there was a case to answer and the Commissioner was deemed temporarily unable to act in fulfilling his responsibilities.

From 10 June, Paul Arnold was given temporary responsibility for the Information Commissioner's non-delegable responsibilities. This is because the law states (Schedule 12 of the Data Protection Act 2018), during any period where a serving Information Commissioner is unable to act or where there is a vacancy in the role, the Deputy Commissioners take on the reserved Information Commissioner's responsibilities. As set out in the ICO's Scheme of Delegation, this means Paul Arnold took on these responsibilities. DSIT were informed of these arrangements and the Science, Innovation and Technology Committee notified.

Following Mr Edwards' resignation with immediate effect on 19 June, these delegations continued, as there was a vacancy in the role of Information Commissioner.

Paul Arnold is currently serving as Interim Chief Executive Designate of the Information Commission, alongside his Deputy Commissioner responsibilities at the ICO. In addition, due to the Commissioner being temporarily unable to act, on 8 June DSIT designated Paul as Temporary Acting Accounting Officer for the ICO.

Through the year, Paul attended the ICO's Audit and Risk Committee, was a member of the Management Board and Executive Team and was the Accountable Officer, supporting the Commissioner in his Accounting Officer role, meaning throughout the year he has maintained the oversight and been provided with the assurance required to undertake this role and sign these accounts.

Senior Independent Director's report

This report sets out the results of what we expect to be the last full year of the Information Commissioner's Office. One outcome of the Data (Use and Access) Act 2025 (DUAA) is that the regulator will cease to be a corporation sole and will become a statutory board. The Information Commission will be established: a body led by a Chair, Chief Executive and non-executive directors appointed by the DSIT Secretary of State. This will bring us into a regime consistent with most other UK regulators. Our current Management Board members have long wanted, anticipated and planned for this change. I support this change as it will make us a more robust regulator, with clearer independent accountability.

The change will also make it easier for us to act swiftly to protect our people in circumstances like those which led to the resignation of the former Commissioner. This, together with implementing any changes from a lessons learned review that we are conducting, will help to prevent a situation like this arising again.

Much of what follows in this report is a record of the achievements of the industry, commitment and determination of our dedicated staff. They now number over a thousand and I thank each one of them for their contribution to the achievements of the last year. What is critical to all of us at the ICO, what drives us, is the difference we make to people's lives. Information rights are ultimately about people's dignity, safety and ability to fully participate in society.

In addition, we understand the importance of supporting the UK's economic ambitions and helping businesses understand what the law enables, and not just what it prohibits, is also central to our purpose.

Alongside my thanks to our staff, I would also like to thank my colleagues and fellow non-executive directors (NEDs) on the Management Board, whose diligence, challenge and support have been invaluable. Whilst only being an advisory board, you have used your advice and wise counsel to support the organisation. My thanks go to the NEDs who agreed to extensions of their terms to support the ICO in its final few months before transition and to Ranil Boteju, who was unable to extend his NED term due to taking up a new role abroad.

Finally, to Paul Arnold and the Executive Team: thank you for your leadership, your vision and your commitment to helping the people we exist to serve.

We now move forward with purpose, ambition and a clear sense of what good regulation looks like. I am confident we now have an Office filled with people with the values, purpose and drive to ensure we deliver.

Nicola Wood, MBE
13 July 2026

Temporary Acting Accounting Officer's foreword

Welcome to the annual report of the Information Commissioner's Office for 2025/26.

It is rare in the ICO's 42-year history that an annual report represents such an important ending and critical new beginning. As we transition to the new Information Commission, we are stepping into a new era, and this report sets out the work that has laid the foundations for what comes next.

It might be the profile behind an algorithm deciding whether someone gets a loan or a job interview. It could be the trace left by a child scrolling through social media. It may be a life-changing medical diagnosis made possible through research. How data is used has very real consequences for people's lives.

Throughout 2025/26, the ICO has demonstrated what it means to prioritise impact with those consequences in mind. That means every decision taken reflecting the real harms people face, the genuine opportunities to use data responsibly and the places where our intervention can drive lasting change.

We have continued our focus on keeping children safe online, holding online service providers to account through a range of regulatory tools, including fines to Imgur and Reddit. We have seen major platforms strengthen their data protection practices, improving the online privacy of over 11 million children. This work puts us at the forefront of one of the most important challenges society faces in 2026.

We continue to support those who need our help. Our work to champion the records of care-experienced people recognised that for those who have grown up in the care system, personal records are not simply data: they are identity, history and belonging. And our firm action taken against companies using sophisticated robocall technology was a step towards protecting elderly and at-risk people from deception and exploitation. Our cookie compliance work has brought 979 of the top 1,000 UK websites into compliance, giving an estimated 40 million people – around 80% of UK internet users over the age of 14 – genuine control over how they are tracked online.

On artificial intelligence, we are providing the regulatory certainty that responsible AI development needs, while ensuring we can pivot where new use cases call for scrutiny. This year has seen the launch of our AI and biometrics

strategy and plans for a new statutory code of practice that will give businesses a single, clear set of rules for developing and using AI products responsibly.

Our enforcement work sits alongside that support. This year, a critical transformation programme has modernised our approach to identifying and selecting the most appropriate regulatory interventions to achieve behaviour change proportionate to risks and opportunities. Our pipeline of enforcement activity has become more focused in response, alongside our impact. Fines issued this year have sent a clear signal about the consequences of poor data security, while our work through the courts has reaffirmed that companies seeking to monitor UK residents cannot place themselves beyond the reach of UK data protection law.

Across our work, we are a regulator that enables as well as enforces. Our activities are estimated to have generated around £233 million of economic value for UK businesses over five years. The work described in this report provides the platform for our upcoming corporate strategy, which focuses on building trust in responsible UK data use and innovation.

The new Information Commission will bring greater governance resilience and broader strategic leadership. Our priorities and our focus remains, as always, on the areas which make the greatest difference to people's lives. This is what guides our efforts and the Information Commission will continue to champion people's information rights.

None of this is possible without the people who work here. Behind every statistic and case study in this report is a team of dedicated professionals who care deeply about making a difference and have responded to unique challenges with professionalism and focus. My thanks go to each of them and to the Management Board for the thoughtful stewardship they have provided throughout this year of change and transition.

The work ahead is significant and there remains much to do. But the organisation stepping into it is ready to embrace the challenge of building trust in the digital world around us.

Paul Arnold MBE
13 July 2026

Our purpose, strategic enduring objectives, values and causes

The purpose, strategic enduring objectives, values and causes we worked towards delivering were:

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 continuously 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've put in place to achieve these objectives and the associated key risks we've identified.

Our values

- Curious
- Collaborative
- Impactful
- Inclusive

Further details about our values are available on our website.

Our causes

To help clarify focus, the Executive Team (ET) has agreed on three organisational causes. Where we talk about our work to deliver these causes within this report, you'll see the relevant icon.

-  **Children's privacy:** our children's privacy work currently focuses on:
    - social media;
    - video sharing platforms; and
    - mobile games platforms.

  This reflects 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
    - 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.

-  **AI and biometrics:** we support public and private sectors to deliver innovative AI and biometrics technologies that comply with data protection law and guidance. The rapid development and proliferation of these technologies pose novel risks, requiring us to provide regulatory certainty to guide their development and deployment. We'll work 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'll promote compliance with the law 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 organisations that don't comply and enforcing the law.

We will be consulting on a new corporate strategy from 2026/27. Further information about this strategy will be published on our website during summer 2026.

The legislation we oversee

Data protection legislation

Both the **Data Protection Act 2018** (DPA) and the **UK General Data Protection Regulation** (UK GDPR):

- give people rights over how organisations collect and use their personal information;
- ensure organisations are accountable for using personal information safely; and
- support the social and economic benefits that come from responsible data sharing.

The **Data (Use and Access) Act 2025** (DUAA) amended the legislation that we oversee (in particular the DPA and UK GDPR). This included defining a principal objective for us in:

- carrying out functions under data protection legislation;
- securing an appropriate level of protection for personal information;
- being aware of the interests of:
  - the people the information is about;
  - Controllers and others; and
  - the public; and
- promoting public trust and confidence in the processing of personal information.

The amendments resulting from the DUAA are being implemented in phases. More information about the changes and when they come into force is available on our website.

The **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.

The **Investigatory Powers Act 2016** (IPA) imposes duties on communications service providers when:

- they retain communications data for third party investigatory purposes; and
- the Secretary of State has issued them with a notice.

With certain personal data breaches (PDBs), we have a duty to audit the retained data to ensure its security, integrity and destruction.

Freedom of information legislation

The **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 money[1].

The **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).

The **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 don't have the powers to regulate copyright or re-use of information but 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 NIS applying to:

- operators of essential services; and
- relevant digital service providers (RDSP), 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 any threats, most notably from cyber-attacks.

The **Electronic Identification and Trust Services for Electronic Transactions Regulations 2016** and **Electronic Identification and Trust Services for Electronic Transactions (Amendment etc) (EU Exit) Regulations 2019** (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 and documents;
- electronic registered delivery services; and
- website authentication certificates.

We supervise organisations providing these trust services, and we're able to grant qualified status to providers and to take enforcement action.

The **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' to handle domestic infringements and infringements listed in schedule 13. We are also a 'schedule 13' enforcer, which gives us additional powers to deal with infringements listed in schedule 13.

Our stakeholders

The graphic below sets out our key stakeholders.

A year in review

Our organisation was established as the data protection regulator in 1984. Our original name was the Data Protection Registrar. From 2000, we were the Data Protection Commissioner, and in 2001, we became the Information Commissioner's Office. During 2026/27, it will change again to the Information Commission, a new statutory body that reflects our new governance structure, with all our current functions transferred to the new organisation. While the world we regulate is starkly different today than it was in 1984, we still have similar aims of:

- 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. Our previous annual reports outlined our achievements and successes in delivering the plan's strategic enduring objectives so far. Here, we present a review of our achievements and successes during the fourth full year of ICO25.

We've listed below some of the key highlights in delivering our enduring strategic objectives during 2025/26.

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.

This year we made significant progress in protecting people's information rights and acting where those rights were put at risk. We:

- worked with major online platforms to improve their practices around children's data;
- championed the records of care-experienced people; and
- tackled the nuisance calls and spam messages that cause real distress to people across the UK.

We continue to focus on regulatory interventions that raise data protection standards in a way that benefits people, including signing an important memorandum of understanding confirming the government's commitment to raising data protection standards.

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.

Supporting the UK's ambitions for a thriving, data-driven economy remained a central priority throughout 2025/26. We:

- published our AI and biometrics strategy;
- launched consultations on new guidance under the DUAA; and
- brought 979 of the top 1,000 UK websites into cookie compliance.

This gave around 40 million people greater control over how organisations track them online. We worked through the Digital Regulation Cooperation Forum (DRCF) alongside the:

- Competition and Markets Authority (CMA);
- Office of Communications (Ofcom); and
- Financial Conduct Authority (FCA).

By doing so, we helped create a clearer, more coherent regulatory environment for businesses innovating with data. Our activities generated an estimated £233 million of economic value for UK businesses over five years.

Objective 3. Promote openness and transparency, by:

- supporting the development of a modern FOIA and EIR practice framework in the UK; and
- inspiring confidence in public services and democracy.

Openness and transparency are fundamental to public trust in how organisations handle information, and this year, we made important strides in both promoting and upholding those values. As FOI complaints continued to rise, we provided more practical tools and resources to help practitioners stay ahead of challenges. This includes important work around proactive publication.

Objective 4. Continuously develop our 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.

To deliver for the public and the organisations we regulate, we need to have in place the right people, systems and culture. This year we:

- continued to invest in our transformation programmes;
- improved our digital tools; and
- introduced a new approach to how we handle data protection complaints.

We also began preparations for our transition to the new statutory body of the Information Commission. Paul Arnold was appointed as Interim Chief Executive Officer Designate in June 2025. As ICO25 draws to a close, we're developing our next corporate strategy, ensuring we're well placed to meet the challenges and opportunities ahead.

Performance overview

This section of the report describes highlights of our performance and impact during 2025/26. Following this is a performance analysis section that provides key performance indicators (KPIs) and statistical data.

76,743 data protection complaints
2024/25 **42,315**

276,401 telephone calls answered
2024/25 **309,417**

59,009 live chats
2024/25 **70,567**

10,739 advice emails answered
2024/25 **9,605**

10,713 FOI complaints received
2024/25 **7,369**

17,431 data breaches reported
2024/25 **12,412**

Measuring our impact

Measuring the impact of our work is at the heart of what we do, and our impact frameworks underpin this. We make sure our delivery is outcome focused and we monitor how we achieve this through qualitative and quantitative measures, including:

- impact assessments; and
- evaluation reports.

We want to make progress towards meeting the objectives we set ourselves in the ICO25 strategy so we've developed a set of KPIs linked to those objectives. These KPIs are measured every quarter and monitored by senior management.

We've included more information about our performance in the performance analysis section later in the report.

Objective 1: Safeguard and empower people

Our first strategic objective focuses on ensuring that:

- people can exercise their information rights; and

- their personal information is protected from harm.

This year, we made significant progress in raising public awareness and taking action to protect those most at risk.

Supporting care-experienced people with Better Records Together

A flagship achievement this year was our "Better Records Together" campaign, which we developed in partnership with care-experienced people and the organisations supporting them. This initiative addresses a profound issue: many people who spent time in care struggle to access records that form part of their identity and personal history. Nine in ten still have questions or concerns after receiving their care records.

The campaign recognises that for care-experienced people, these records are not simply administrative documents - they represent connections to their past and their identity. Sometimes, these records are their only link to their family history.

We worked closely with care-experienced people throughout the development of this campaign, ensuring their voices shaped our approach. The result was practical guidance to help organisations holding care records respond appropriately to subject access requests. This new guidance allows organisations to balance data protection requirements with compassion and understanding of what these records mean to the people requesting them.

Alongside this guidance, John Edwards wrote to senior leaders, making clear that organisations may face regulatory action if they don't make improvements. A robust, full-service communications campaign launches this report, featuring:

- bespoke social media assets;
- influencer marketing; and
- a strong events presence.

This secured coverage in the national media and support from key stakeholders, including:

- Northern Ireland's Department of Health; and
- the Access to Records Campaign Group.

A UK-wide supervision pilot also ran across 2025/26, monitoring the performance of 19 organisations to drive improvements. We'll be reporting on the outcome of this pilot when it ends later in 2026.

Protecting children online

Protecting children online remains one of our strategic priorities (and aligns with one of our secondary duties). This year saw important developments as we continued to ensure companies design their online services with young people in mind.

Our interventions are working, with major online platforms improving their data protection practices, benefitting more than one million children in the UK. Monitoring the impact of our work remains an important focus. We're monitoring platforms that have committed to (but haven't yet introduced) improvements to ensure they implement their planned changes. We are also ready to open further investigations and progress to formal enforcement action if needed.

In February 2026, we fined MediaLab.AI Inc (mediaLab) £247,590 for using children's data unlawfully on its Imgur social media platform. The company had:

- failed to implement any measures to check the age of its users; and
- processed the personal information of children under 13 when offering online service, without parental consent or any other lawful basis.

Later the same month, we fined Reddit £14.47 million after finding the company had failed to use children's personal information lawfully. Our investigation findings included that Reddit failed to apply any robust age assurance mechanism and therefore didn't have a lawful basis for processing the personal information of children under the age of 13. These failures meant Reddit was using children's data unlawfully, potentially exposing them to inappropriate and harmful content.

In July 2025, the First-tier Tribunal delivered a significant judgment in our favour regarding TikTok's appeal against our £12.7 million monetary penalty notice. We issued this notice in April 2023 because TikTok allowed up to 1.4 million UK children under the minimum age of 13 to use its platform. The Tribunal confirmed the Information Commissioner had followed the correct procedure when issuing the penalty notice. This was a welcome clarification of our ability to hold TikTok and other similar platforms to account for how they use people's information, particularly children's, when providing their online services. The Upper Tribunal subsequently granted TikTok permission to appeal, and the hearing took place in May 2026.

Our work on children's privacy extended to mobile gaming, where we placed the spotlight on how organisations handle children's personal information We also gave attention to financial services providers, and our audit work identified the need for improvements in how the sector handles children's data. We opened a programme of work to drive improvements on social media platforms and video sharing platforms that currently only use self-declaration to identify under-13s.

And we continued to work closely with Ofcom, recognising their role in enforcing the Online Safety Act. In March 2026, we called on tech firms to strengthen age assurance measures so children can't access services that aren't designed for them. This came alongside Ofcom's call for platforms to:

- enforce minimum ages; and

- ensure they configure algorithms to prevent children from encountering harmful content.

Encouraging public sector standards and efficiency

In November 2025, we published clearer definitions of organisations in scope of our public sector approach and the circumstances under which we may issue fines. This approach focuses on improvements rather than punitive actions as the only solution, building more accountability across the public sector in handling people's data responsibly and with care.

Focusing on proactive engagement can:

- influence sustainable change;
- protect public trust; and
- ensure we spend taxpayer money on prevention rather than punishment.

In Scotland, our work with local authorities to improve subject access request compliance achieved impactful results, with almost half of authorities achieving at least 90% compliance.

We've focused on raising data protection standards across the UK public sector, prioritising early involvement and lasting improvements through tools such as:

- warnings;
- reprimands; and
- enforcement notices.

In July 2025, we highlighted our work overseeing the Ministry of Defence's (MOD's) investigation into a data breach related to applicants for its Afghan Relocations and Assistance Policy in 2022. This policy placed thousands of people who needed extra support at risk. We were clear that the incident was unacceptable and should never happen again. The MOD reassured us that their investigation resulted in them taking the necessary steps to minimise the risk of this happening again. As the Information Commissioner highlighted to the House of Commons Science, Innovation and Technology Committee, this was a challenging case involving a court injunction and highly classified information. This case also led us to review where staff may need higher security clearance.

Committing to raise data protection standards in government

In January 2026, we signed an important MOU with His Majesty's Government, setting out the government's commitment to raise data protection standards.

This commitment followed several serious, high-profile data breaches that undermined public trust in government, some of which placed lives at risk. The MOU formalises action to address these concerns by:

- setting clear expectations for how departments handle people's personal information; and

- providing a pathway for the government to:
    - rebuild trust with the public; and
    - improve transparency and accountability.

The MOU commits government to:

- creating a central, coordinated approach for managing cross-government data protection accountability and compliance;
- establishing a dedicated team to set consistent standards and respond swiftly to risks;
- rolling out new information management training for all civil servants; and
- publishing an annual assurance statement on GOV.UK.

The leadership of the Government Chief Data Officer, along with the expert network of departmental data protection officers, strengthens this framework. Together, they play a vital role in embedding good data practice across government.

As the data protection regulator, we provide advice, scrutiny and challenge at all levels. The MOU reinforces the mechanisms available to us to hold government to account when it doesn't meet or maintain the required standards.

The MOU also supports the government's ambitions to use new technologies to transform public services and drive economic growth, ensuring these developments include appropriate safeguards.

Delivering timely regulatory interventions

We focus on interventions that raise data protection standards across the board. This means using all the regulatory tools available to us to drive change, including:

- using the MOU outlined above;
- producing guidance and advice;
- engaging upstream with companies; and
- leading criminal prosecutions.

Regular review of the impact of our regulatory approach is an important part of this picture. Our latest evidence and learning suggest that our interventions are most effective and deliver impact most quickly when they:

- create regulatory certainty; and
- build organisational capability.

We'll publish further details of this analysis in 2026/27[2].

In June 2025, we issued a £2,310,000 fine to 23andMe following a data breach that affected customers globally. A hacker exploited reused login credentials

[2] We published this in June 2026, and it is available on our website.

stolen from previous unrelated data breaches. Our investigation found that the company did not have additional verification steps for users to access and download their raw genetic data. This action underlines our commitment to protecting UK residents' data regardless of where organisations are based.

In June 2025, we fined Scottish charity Birthlink £18,000 after it destroyed approximately 4,800 records, including irreplaceable handwritten letters and photographs from birth parents. The action showed how not looking after people's information can have far-reaching effects that continue to affect lives long after the initial error.

In October 2025, we fined Capita £14,000,000 following a cyber-attack that resulted in the removal of nearly one terabyte of data. The attack began when someone downloaded a malicious file onto an employee device. Despite a security alert being raised within 10 minutes, Capita did not quarantine the device for 58 hours. Our investigation found failures to:

- implement appropriate technical and organisational measures to safeguard data; and,
- prevent privilege escalation.

Capita acknowledged our decision and admitted liability, agreeing to pay without appeal. This case demonstrates that no organisation is too big to ignore its responsibilities.

In November 2025, we fined LastPass £1,228,283 for security failings that exposed customer data. The company promised to help people improve their security but left them feeling vulnerable after a hacker gained access to a backup database.

In December 2025, we issued a £66,000 fine and a reprimand to Police Scotland. The force had extracted the entire contents of a person's mobile phone after they reported an alleged crime, without ensuring sufficient safeguards were in place. The incident was a stark example of the devastating consequences poor data protection practices can have on people.

Across the year, we also issued seven reprimands (2024/25: nine) and two enforcement notices (2024/25: zero). This included a reprimand to Post Office Limited following a breach that disclosed personal information of 502 postmasters involved in the Horizon IT scandal. The breach occurred when Post Office Limited mistakenly published an unredacted legal settlement document on the corporate website. Our investigation found a lack of documented policies, quality assurance processes and staff training. This case highlighted that organisations should embed data protection by design into their everyday operations.

We also welcomed the Court of Appeal's ruling in February 2026 about us fining DSG Retail. This reinstated a clear interpretation of organisations' legal responsibility to keep personal information secure.

Tackling nuisance communications

Unwanted marketing messages cause real harm. They' re an intrusion that can cause distress, and some deliberately target people at greater risk of harm, such as those facing financial hardship.

We continue to take robust enforcement action against organisations responsible for millions of unlawful marketing messages and calls.

In total, we issued fines totalling £1.445 million, including fines for:

- a company that sent more than four million unlawful marketing text messages promoting PPI tax refund services without valid consent; and
- another company that sent over 67 million marketing emails without valid consent.

We also fined a pair of energy companies (Green Spark Energy Ltd and Home Improvement Marketing Ltd) for using unlawful 'robo calls' – software that gives call recipients the impression they are talking to a human by playing scripted lines recorded by actors.

We took action against one person who knowingly transmitted nearly one million text messages without valid consent, targeting people at greater risk of harm. This resulted in over 19,000 complaints through the 7726 spam reporting service. And following our largest ever nuisance call investigation, 10 men pleaded guilty to the unlawful accessing and obtaining of people's personal information from vehicle repair garages to generate potential leads for personal injury claims.

Public reporting plays a crucial role in our work. We continue to encourage anyone receiving spam texts to report them to us or forward them to 7726 so we can investigate and take robust action against offenders. Last year we received 48,395 reports of unwanted marketing calls and texts via our online reporting tool (2024/25: 49,494).

Unlocking privacy-preserving online advertising

Our online tracking strategy continued to deliver meaningful results for people and businesses. As of May 2026, following talks with the UK's most-visited websites, our cookie compliance work resulted in 99% of the top 1,000 UK websites meeting our compliance checks. This gave an estimated 40 million people - around 80% of UK internet users over the age of 14 - greater control over how websites tracked them for personalised advertising online. We've issued 20 preliminary enforcement notices to the websites that haven't passed our checks and we continue to monitor them for non-compliance.

We also:

- published draft guidance on consumer Internet of Things products and services; and
- welcomed Meta's decision to move to a consent-based model for targeted advertising on Facebook and Instagram following our work with the company.

We also continued to explore privacy-preserving advertising approaches, recognising that a thriving online advertising sector and strong data protection standards are not mutually exclusive.

Objective 2: Empower responsible innovation and sustainable economic growth

Driving economic growth by supporting organisations in the UK while protecting people's privacy rights remains an important focus. This was further bolstered with the duties on competition and innovation brought by the DUAA. We enable economic growth by:

- giving businesses regulatory certainty;
- reducing friction by removing unnecessary regulatory burdens; and
- building public trust in the responsible use of data.

Our 2025 Enabling Businesses report showed that our support is helping organisations unlock cost savings and growth opportunities worth up to approximately £233 million over a five-year period. This is an average of around £47 million per year.

Reducing uncertainty across our regulatory systems

One key way we support growth is through our advisory services, including:

- guidance and tools that support aspects such as innovation and cybersecurity; and
- bespoke services such as our:
  - business advice helpline;
  - Regulatory Sandbox; and
  - certification schemes.

We published data protection and freedom of information (FOI) training materials originally created for our own colleagues. We also shaped conversations on emerging technologies by publishing our annual Tech Horizons report, which included sections on immersive tech and quantum computing.

Our efforts here are having an impact. Research in July 2025 found that:

- 34% of organisations that were aware of us agreed our work reduces compliance costs; and

- 74% agreed that our resources provide clarity about what the law requires.

Tackling the complexity and burden of regulation

We've worked to reduce complexity in several areas to support our duty to promote economic growth.

We have given businesses regulatory certainty on AI. We worked closely with government on the scope and timelines for a statutory code of practice on AI and automated decision-making (ADM). This will make the UK the destination of choice for AI developers looking to invest and innovate responsibly. There's more detail on our AI work below.

To support cutting costs for small and medium-sized enterprises (SMEs) we launched practical tools including:

- a direct marketing advice generator; and
- an award-winning privacy notice generator that organisations have used more than 8,000 times.

And in March 2026 we began to pilot our new Data Essentials platform for SMEs. This gives organisations the clarity and confidence to use personal information responsibly, helping to:

- unlock innovation;
- reduce compliance costs; and
- drive economic growth.

Enabling more innovation through our Regulatory Sandbox and Innovation services: we celebrated the fifth anniversary of our Sandbox, which has helped more than 25 organisations of varying sizes work through data protection challenges to bring innovative products and services to market to the benefit of the whole economy. This year, we secured funding from the Regulatory Innovation Office to explore improvements to our sandbox and options for legislative change to allow real-world testing of emerging technologies. This work contributes to our secondary duty to support innovation.

We made it quicker and easier to transfer data internationally: we published new guidance on international data transfers in January 2026. These transfers underpin 40% of UK exports and are fundamental to frictionless trade across borders. Our updated guidance and interactive tool clearly:

- set out key requirements;
- reduce complexity;
- and support the responsible transfer of personal information through a more proportionate and risk-based regime.

In March 2026, more than 1,000 organisations watched our webinar explaining our guidance.

We ensured regulatory action is proportionate. Before we act, we carry out an impact assessment to assess whether our planned approach is proportionate to the objectives and not unduly burdensome on those we regulate. In 2025/26, we published a range of impact assessments for areas including the Internet of Things and our data protection complaint handling approach.

We've provided further information on our progress to support sustainable economic growth in our update to government in January 2026.

Supporting AI innovation

In June 2025, we published Preventing harm, promoting trust: our AI and biometrics strategy. Our objective is to empower organisations to use these complex and evolving technologies in line with data protection law. This protects people, increasing their trust and confidence in how organisations are using these technologies.

As part of that strategy, we published:

- a report on the fair and responsible use of automation in recruitment; and
- draft guidance that sets out our expectations for organisations around automated decisions.

We also wrote to 16 organisations likely to use ADM to make decisions about jobseekers. These organisations have now committed to acting on our recommendations to improve practices. This is an important area: insight from our recent focus groups suggested jobseekers don't always know how AI and automation are being used. As more employers turn to technology, we want to make sure proper safeguards are in place to protect people.

We also published a report on how the rise of agentic AI could transform the way we live our lives. With personal shopping 'AI-gents' potentially arriving within the next five years, the report focused on how strong data protection foundations can help:

- build public trust; and
- scale the fast and safe adoption of new technology.

In February 2026, we opened formal investigations into X Internet Unlimited Company and X.AI LLC covering their processing of personal information in relation to the Grok system and the system's potential to produce harmful sexualised image and video content.

Our concerns relate to whether Grok has been processing personal information lawfully, fairly and transparently. Our concerns also included whether Grol's design and deployment have appropriate built-in safeguards to prevent the generation of harmful manipulated images using personal information. Where

those safeguards fail, people lose control of their personal information in ways that expose them to serious harm. Examining these risks is central to our role in:

- protecting people's rights; and
- holding organisations to account as they design and deploy AI technology.

That investigation continues into 2026.

We've also focused on seeking assurances that police use of facial recognition technology (FRT) respects people's rights, in line with our secondary duty in this area. We conducted a series of audits of police forces that have been early adopters of FRT, publishing our reports on South Wales and Gwent Police in August 2025 and Essex Police and Leicestershire Police in March 2026. Our findings were encouraging, with processes in place to enable the forces to identify risks around lawfulness, fairness and accountability.

In May 2025, we published new research on public attitudes towards biometric technologies, with a particular focus on FRT and its use by police. We found that most people are comfortable with familiar technologies being used to verify their identity, particularly those used:

- on personal devices; or
- for security purposes.

A majority (63%) also reported feeling comfortable with police use of FRT.

However, this acceptance is conditional. For regulation, ensuring the accuracy of the technology emerged as the clear public priority (53%). Over half (54%) of people surveyed shared concerns that the police's use of FRT could infringe on their right to privacy. Concerns about data storage and retention were common, with many people wanting clear rules on:

- how long images are kept; and
- who can access them.

These findings are informing our ongoing policy development work to ensure that organisations collect and use biometric data in ways that:

- maintain public trust; and
- meet data protection requirements.

Coordinating digital regulation: working together to support innovation

Effective regulation is an important piece of the growth jigsaw, particularly in the technology space where we are witnessing significant change in:

- AI;
- quantum computing; and

- smart data.

Businesses need a clear and proportionate regulatory environment to feel assured about investing and innovating. And consumers need to feel comfortable about trying new technologies.

To help businesses navigate the digital regulatory landscape more easily, we continue to work with our partners in the DRCF, the CMA, the FCA and Ofcom.

The DRCF's shared vision is to protect people online while supporting UK innovation and growth.

The AI and Digital Hub pilot provided a one-stop source of advice covering four regulatory remits, saving innovators time and boosting their confidence in developing products. The DRCF has published anonymised summaries of this advice to help a greater number of innovators. They are now building on what they've learned to develop the next phase of cross-regulatory innovation services: the DRCF's thematic innovation hub.

The DRCF's horizon scanning work anticipates technology developments and trends. To highlight early regulatory considerations, they work with experts in:

- industry;
- civil society; and
- regulation.

This year's focus is on agentic AI systems, cybersecurity, and smart data.

We also work closely with the FCA on innovation services in the fintech space, making it easier for firms to understand data protection requirements while developing new services. And we have continued to work closely with the CMA, particularly in their investigations under their digital markets competition regime.

Objective 3: Promote openness and transparency

Our third strategic objective focuses on supporting the public's right to access information held by public authorities, promoting a culture of openness and accountability across the public sector.

Supporting FOI practitioners amid rising demand

More people are exercising their fundamental right to access information, which is positive for transparency and accountability. However, this brings challenges. FOI complaints rose by over 40% year on year during 2025/26, as we received over 10,000 complaints.

We recognise that increasing FOI requests aren't necessarily being met with more resources, and we're working with the whole FOI community to tackle this, including requesters, practitioners and public authorities.

Our Upstream Regulation team has developed practical tools and resources to help practitioners stay ahead of challenges.

We've shared training via:

- newsletters;
- webinars and self-serve resources; and
- published case studies showcasing best practice, including practice recommendations and enforcement notices.

We also developed tailored guidance for specific sectors, including GPs and schools. And we continue to explore where our support can have the greatest impact.

We also published new advice on the use of disclosure platforms to help authorities manage requests appropriately while taking advantage of software and technology.

We surveyed FOI practitioners and found that:

- 89% rated our resources as clear and easy to use;
- most (70%) reported feeling more confident in dealing with FOI-related issues; and
- a third had already made changes to their processes as a result of our support.

Our evaluation of our upstream approach also showed that, as part of a suite of regulatory tools, it was delivering improved outcomes for all parties.

Ensuring proactive publication

Transparency is the cornerstone of accountability. The FOIA isn't just about responding to requests - public authorities must also publish information proactively. This allows the public to routinely access information that is in the public interest and safe to disclose.

We examined whether more than 70 public authorities had publication schemes in place. We identified 18 that didn't have one on their website and we made further enquiries with all of them. Following our work, they've all now taken steps to comply with this requirement, and they publish more information proactively.

We asked stakeholders whether proactively publishing information had helped them manage FOI request volumes. More respondents agreed (33.5%) than disagreed (23.5%). Proactive publication:

- frees up staff time to concentrate on other requests; and
- helps handle more enquiries as business as usual.

Since we published our FOI and Transparency regulatory manual, public authorities have begun publishing their compliance statistics. This helps build a greater culture of transparency and accountability.

Holding public authorities to account

We don't hesitate to act where our work does not achieve the change we want to see. Over the past three years, we've taken more enforcement action than in the entire previous lifetime of the FOI Act. Since introducing the FOI and Transparency regulatory manual in 2022, we've issued 24 enforcement notices ad 36 practice recommendations.

During 2025/26, we issued eight enforcement notices addressing backlogs affecting almost 2,500 information requests. Recent actions included issuing the following:

- Enforcement Notice to London Borough of Enfield Council for failing statutory duties under FOIA. The council had 271 open requests over a month old, with more possibly unlogged. We required that the council:
    - log all requests within three months; and
    - answer all overdue responses within six months.
- Enforcement Notice to Cambridge Hospitals NHS Trus for failing to meet statutory deadlines. Compliance rates were low, with 67 cases of its 222 open requests being over one year old. The Trust admitted to:
    - poor staffing levels; and
    - inadequate FOIA awareness.
- Practice Recommendation to Northern Ireland Ambulance Service Trus for inadequate FOI response rates. It achieved an average compliance rate of just 34% for responses within 20 working days.
- Eight Practice Recommendations to Northern Ireland government department for failing to publish FOI compliance statistics for authorities of its size.
- Practice Recommendation to London Borough of Redbridge Council for consistently poor performance and significant overdue requests. It failed to respond to around 30% of requests within the statutory timeframe.

Those making FOI requests should know they will receive responses in a timely manner. We'll hold organisations to account when they are failing to meet their basic duties.

Making transparency the default: water companies

We made transparency the default for water companies providing sewage services. They now proactively report on sewage spills, empowering communities by giving them the facts.

In December 2024, we wrote to 12 water companies that provide sewage services across England, Wales and Northern Ireland. They all committed to regular reporting on sewage discharges. The good practice we've seen since our intervention marks a significant shift towards environmental transparency. Millions of people across the UK now have easier access to vital information about pollution in their local rivers, lakes and coastal waters.

We will continue supporting the sector and monitoring complaints to ensure water companies follow through on their commitments. Where we see regression, we won't hesitate to take further action.

Objective 4: Continuously develop our culture, capability and capacity

Our fourth objective focuses on ensuring we have the right people, skills and resources to deliver our mission effectively.

Implementing the DUAA

Part of our transformation activity this year has focused on ensuring that legislative change is implemented effectively. The DUAA represents the most significant reform to data protection legislation since 2018. The Act received Royal Assent on 19 June 2025, with the first provisions coming into force in August 2025.

The Act gives organisations using personal information new and better opportunities to innovate and grow in the UK. It also further improves our ability to balance innovation and economic growth with strong protections for people's rights.

Key changes include:

- new powers for us, including the ability to:
    - compel witnesses to attend interviews;
    - request technical reports; and
    - issue higher fines under PECR;
- the establishment of the UK Information Commission as our new statutory governance structure;
- new provisions including the 'recognised legitimate interest' lawful basis;

- improved requirements for ADM transparency; and
- obligations for organisations to have their own data protection complaints process.

We published comprehensive guidance to support organisations and the public as these changes are introduced, including outlines of what the Act means for people, organisations and law-enforcement agencies.

Developing a new strategy

It is essential that we have a clear strategy setting out how we'll regulate to maximise our impact. An important part of our work this year was in developing a new corporate strategy. At the time of writing, we expect this strategy to be launched for consultation in summer 2026.

We remain committed to working with government, businesses, and civil society to ensure that data protection:

- supports economic growth;
- protects individuals; and
- maintains public trust in the digital economy.

Preparing for the future

We signed a lease on our new Manchester head office during the year We've begun detailed planning for the fit-out, with occupancy planned for autumn 2026. This relocation will create a working environment that will:

- better support how we operate now and into the future;
- improve our ability to attract new and diverse talent; and
- strengthen the way we work with the wider sector.

Our transformation programmes continue to deliver improvements across our organisation. Our new Regulatory Action Framework brought a principle-based framework to:

- reduce siloed working; and
- inform better regulatory interventions.

We rolled out a comprehensive leadership training programme across our organisation.

We introduced a new approach to handling data protection complaints, making the process clearer and more effective for the public and organisations. We designed the data protection complaints framework to deliver faster and more impactful outcomes, particularly for people whose complaints raise the most serious concerns. We'll use the information we gather to:

- monitor compliance across sectors;
- spot trends; and

- influence our work with organisations to improve data rights practices.

We also increased our responsible use of data and AI in a range of use cases from office productivity and case creation to exploring how it could scale up our regulatory supervision activities. To support this, we:

- upskilled our people in data and AI;
- strengthened our information and data governance approaches; and
- published our own AI Use Policy.

We are already seeing the benefits of trialling this new technology. We produced: the initial draft of the annual report narrative you're currently reading using the Government Communications Service's Assist AI tool. Our directors and communications team then shaped it into its final version.

Key risks to achieving our objectives

Overview

This section explains how we identify, manage and mitigate the principal risks that could affect delivery of the objectives set out earlier in this Performance Report. We define risk as a possible future event that may adversely or beneficially affect achievement of our objectives. This section summarises:

- the principal risks faced during the year;
- their impact on delivery;
- how they changed;
- the mitigations in place; and
- key emerging risks that may influence future performance.

You should read this alongside the Governance Statement, which describes the governance, responsibilities and processes that underpin risk management and internal control.

The external risks we monitor help shape our regulatory strategy and delivery priorities. In contrast, our corporate risk management framework focuses on the risks (and opportunities) that could affect our ability to deliver our strategic objectives and regulatory responsibilities. It includes:

- a risk management policy;
- a risk appetite statement; and
- supporting procedures.

This framework guides how we identify, assess and manage risks at each level of our business planning hierarchy. The following section sets out how we embed this approach in planning, delivery and performance management throughout the year.

As part of our external risk monitoring, we recognise climate change as a significant risk with the potential to affect our infrastructure, operations and staff wellbeing. Informed by the UK Government's National Risk Register, we assess our exposure to climate-related threats, including:

- extreme weather events; and
- longer term climate shifts.

We maintain a dedicated climate risk register, which we review and update regularly. This records our assessment of likelihood and impact alongside mitigations and planned responses.

Embedding risk management in performance delivery

We integrate risk considerations into planning and delivery throughout the year to support prioritisation, performance management and decision making. Our Governance Statement sets out how we underpin this approach with our:

- governance framework;
- roles and responsibilities;
- assurance arrangements; and
- compliance with recognised standards.

How the risk profile changed during the year

During 2025/26, our corporate risk profile evolved in response to internal change and an increasingly complex external environment. We didn't assess any risks as very high during the year, but several principal risks maintained ahigh rating. This reflected sustained pressures and uncertainty affecting delivery.

Key changes included increased uncertainty around technology regulation, meaning the AI regulation risk remained rated high throughout 2025/26. We also articulated five new corporate risks (all currently medium):

- Reward & Retention (separated from Pay, Capacity and Capability);
- Governance Transition (potential benefits of a new governance structure and board);
- Expectations Gap (alignment between stakeholder expectations and our ability to deliver);
- Operational Demand (significant increased demand for operational services exceeding available capacity); and
- Regulatory Perception & Expectations (being viewed as a proportionate regulator that protects people while supporting growth and innovation).

We also rearticulated one risk from an opportunity to a threat. We reframed the AI Utilisation opportunity as Insufficient AI Adoption and Utilisation to better reflect current risks; this remains a medium risk. We also de-escalated several risks from the corporate risk register following delivery of control actions.

Summarised below are the principal risks we rated as high during the year and that we considered most likely to affect delivery.

Principal risks affecting performance including the cause, threat and impact

Political and economic environment: Risk that we don't have the plans, relationships or the ability to react to and influence changes in the political and economic climate, in government policy or in government attitudes and reviews. This means that we are disproportionately impacted by political and economic events that prevent the achievement of the ICO25 enduring objectives.	
Risk appetite level	The risk appetite is cautious and the risk is above appetite.
Why this risk mattered	Changes in the political and economic environment could affect our ability to plan effectively, influence decision-making and deliver our ICO25 objectives.
Impact on performance during 2025/26	Increased political and economic uncertainty required sustained senior involvement and horizon scanning to stay ahead of cross-government priorities. We continued with deliver, but required management effort to respond to emerging priorities and potential policy change.
Change in risk profile	This risk remained high throughout the year, reflecting continued external uncertainty.
Key mitigations and what more we'll do in 2026/27	We strengthened our involvement with the Department for Science, Innovation and Technology (DSIT) and wider government departments, supported by improved horizon scanning and internal coordination. We'll continue further formalisation of these arrangements during 2026/27.

Improving productivity: Risk that our infrastructure, people and process resources aren't effectively used to reduce contradictory and duplication of efforts, minimise delivery gaps, exploit new business models and maximise best use of our resources. This would mean that we don't prioritise effectively or improve efficiency and productivity, meaning we're no better placed to achieve our ICO25 objectives and be impactful and collaborative.	
Risk appetite level	The risk appetite is cautious and the risk is above appetite.
Why this risk mattered	Not using our people, processes and infrastructure efficiently could limit prioritisation, delivery and progress against ICO25 objectives. This matters because we want to achieve greater impact with our funding, improving value for money, service performance and delivery confidence.
Impact on performance during 2025/26	Productivity pressures required continued focus on prioritisation and delivery discipline. While we delivered outcomes, opportunities to improve efficiency remained. We targeted transformation programme investment and digital automation towards service efficiency and productivity gains.
Change in risk profile	This risk remained high throughout the year.
Key mitigations and what more we'll do in 2026/27	We designed our productivity controls to ensure delivery of ICO-25 by strengthening governance, prioritisation and performance management. We focused our work on the highest-impact activity and we monitored progress through clear KPIs and reporting. We're mitigating productivity pressures by investing in a structured transformation and digital change portfolio (including assurance, automation and clearer project initiation) to improve efficiency and improve value for money. We manage capacity and capability through disciplined resourcing and budgeting controls, workforce/ways-of-working improvements, and targeted leadership and skills development to ensure we deploy the right level of resource to priority outcomes.

AI regulation: Risk that rapid expansion of AI technologies and their increasing complexity, combined with an evolving legislative landscape, may hinder us from applying the right regulatory interventions and providing effective guidance, supervision and assurance to stakeholders. This could undermine our ability to safeguard those who most need support and to support responsible innovation, impacting delivery of corporate objectives.	
Risk appetite level	The risk appetite is cautious and the risk is below appetite.
Why this risk mattered	Rapid advances in AI and an evolving legislative landscape increase the risk that we may not be able to provide timely, proportionate and effective regulatory guidance and supervision. This could affect protection outcomes and support for innovation.
Impact on performance during 2025/26	The pace and complexity of AI developments required additional strategic focus and external engagement during the year. This increased delivery complexity alongside wider regulatory responsibilities.
Change in risk profile	This risk remained high throughout 2025/26, reflecting uncertainty around technology regulation and the pace and complexity of AI developments.
Key mitigations and what more we'll do in 2026/27	We published our Strategy for Regulating AI and Biometrics and strengthened involvement with industry and international partners. Further guidance, legislative work and development of the AI Code of Practice will progress in 2026/27.

Senior leadership capability and cohesion: Senior leadership capability and cohesion may not be sufficiently effective to provide clarity of leadership and direction during a critical period of change. This could result in a delay in achieving our corporate objectives and their underpinning strategies and action plans.	
Risk appetite level	The risk appetite is open and the risk is within appetite.
Why this risk mattered	Effective leadership is critical to providing clarity, direction and pace of delivery, particularly during periods of organisational change.
Impact on performance during 2025/26	Targeted development activity, including the 'Leading the ICO' programme, executive and senior leadership development days and focused work on executive decision making are helping to provide clarity of leadership. Senior leadership and people manager briefings have improved visibility of direction on organisational priorities.
Change in risk profile	More recent gaps at executive level present an increased risk to capacity in the short to medium term and so the net risk remains high.
Key mitigations and what more we'll do in 2026/27	We'll undertake proactive work to fill vacancies on both a temporary and permanent basis. We'll take further actions during 2026/27 through delivery of the Workforce Strategy and a continued focus on embedding effective decision-making.

Link to governance and accountability

This section summarises how principal and emerging risks affected, or may affect, delivery during the year. The Governance Statement sets out our approach to risk management and internal controls, including:

- roles;
- responsibilities;
- frameworks;
- assurance arrangements; and
- compliance with recognised standards.

Together this provides a clear, joined up account of how risk management:

- supports delivery of ICO objectives;
- informs performance; and
- safeguards public value.

Performance analysis

This section provides more details about our performance against key service objectives. It also fulfils our responsibility to report on performance against our KPIs.

KPIs

We've developed KPIs for each of our strategic enduring objectives set out earlier in the report 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've achieved our objectives?

The table below sets out our performance against our KPIs for the year 2025/26 and includes our KPIs from 2024/25 for comparison. We have provided a commentary on any red or amber ratings below the table. The Management Board considers these KPIs at each of its meetings.

We have grouped performance measures for each objective in the table. We also provide a quarterly scorecard for the same measures on our website: Our performance.

Measure	Y/e March 2026	Y/e 31 March 2025	Rating
We will assess and respond to **80%** of data protection complaints within 90 days	27.4%	30.0%	Red
We will assess and respond to **90%** of data protection complaints within six months	69.5%	98.4%	Red
Fewer than 1% of our data protection complaints caseload will be over 12 months old	0.2%	0.1%	Green
The Parliamentary and Health Service Ombudsman does not uphold a complaint about us in 100% of cases	100%	100%	Green
We will investigate and respond to **90**% of service complaints within 30 calendar days	89.3%	87.9%	Amber
We will respond to **100%** of information access requests within statutory deadlines	97.6%	98.4%	Amber

Measure	Y/e March 2026	Y/e 31 March 2025	Rating
We will achieve a customer satisfaction index (CSI) score of **74**	Next CSI scheduled 2026/27	69.1	N/A
We will resolve **80%** of written enquiries within seven calendar days	87.4%	82.9%	Green
We will resolve **99%** of written enquiries within 30 calendar days	98.3%	94.4%	Amber
We will answer **80%** of calls within 60 seconds	84%	86%	Green
We will answer **80%** of live chats within 60 seconds	92%	88%	Green
We will refer or close **80%** of PDB reports within 30 days	65.3%	83.7%	Red
Fewer than 1% PDB reports will be over 12 months old	0.6%	25.3%	Green
90% of our audit recommendations are accepted in full or in part	99%	99%	Green
80% of accepted recommendations, in full or in part, are completed or being actioned	99%	97%	Green
We will respond to **100%** of prior consultation submissions within statutory timeframes	100%	100%	Green
We will reach a decision and respond to **90%** of FOI concerns within six months	84.4%	94.8%	Amber
Fewer than 1% of our FOI caseload will be over 12 months old	0.1%	0.3%	Green
66% of FOI tribunal hearings are in our favour	75%	73%	Green
We will publish **100%** of our FOI case outcomes	100%	100%	Green

Measure	Y/e March 2026	Y/e 31 March 2025	Rating
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	Green

Key to 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%

All of our customer-facing services have experienced sustained year-on-year growth in demand at unprecedented levels. This means we have failed to achieve some of our KPIs related to these areas. This trend reflects a wider picture across UK regulators, many of whom are facing similar increases. While the volume of demand is placing significant pressure on our systems, it also reflects a positive shift in:

- greater public awareness of data protection rights; and increased confidence in how to exercise them.

Set out below is commentary on measures rated as red or amber:

- **We will assess and respond to 80% of data protection complaints within 90 days (Red).** Performance against this measure remained below target across the year. The sustained and unprecedented growth in the volume of data protection complaints received consistently exceeded our available processing capacity. Output improved during the year as we recruited additional case officers and they became fully operational. In addition, we have progressed wider reform activity, including introducing changes to the data protection complaints process and increased use of technology. This will support more efficient and proportionate handling in future years. However, these gains weren't sufficient to offset the scale and pace of demand
- **We will assess and respond to 90% of data protection complaints within six months (Red).** Performance against this measure declined over the course of the year. This reflects the cumulative impact of

sustained high intake levels over successive quarters, which placed ongoing pressure on the caseload despite strong output. While we maintained a very low proportion of cases over 12 months old, the rapid increase in new complaints reduced the overall proportion of cases concluded within six months.

- **We will investigate and respond to 90% of service complaints within 30 calendar days (Amber).** Performance against this measure was below target but remained within 10% throughout the year. We handled most service complaints within required timescales, but wider pressures across the complaints system affected performance. This is because service complaint handling draws on the same resources as frontline casework. Increased demand for data protection complaint handling limited our ability to consistently meet the 30-day service complaint target. We continue to closely monitor performance in this area alongside broader transformation activity.
- **We will respond to 100% of information access requests within statutory deadlines (Amber).** As the regulator we aim to respond to an ambitious 100% of information rights requests within statutory timeframes. We maintained strong performance in 2025/26, despite a rise in the number of cases received, with performance remaining consistently between 97% and 98% across the year.
- **We will resolve 99% of written enquiries within 30 calendar days (Amber).** Performance improved from 94.4% in 2024/25 to 98.3% in 2025/26, just short of our 99% target. Performance remained consistent around 98% across the year, with over 11,000 enquires received.
- **We will refer or close 80% of PDB reports within 30 days (Red).** Total numbers of breach reports increased in 2025/26, with Q2 alone seeing the receipt of over 6,000 reports, a significant number of which related to a single incident, with each affected organisation submitting their own report. During the second half of 2025/26, we increased our capacity to resolve our oldest cases. This had an adverse effect on our performance against our 30-day target, as a greater proportion of the cases we closed were over 30 days old. However, we also reduced the average age of our open cases significantly during the latter half of the year, with a reduced waiting time representing an improvement for our customers. We continue to explore ways to improve our ability to deal with a fluctuating intake and to deal with breach report more quickly and easily.
- **We will reach a decision and respond to 90% of FOI concerns within six months (Amber).** Performance against our ambition of 90% case closure within six months fell below target in the latter half of 2025/26, and will remain so for some time because of the intake and caseload pressures we face. We had already exceeded our highest ever

intake year before the end of Q3. We're exploring alternative technological and recovery plan options.

In addition to achieving 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 76,743 data protection complaints in 2025/26 compared with 42,315 in 2024/25. This reflects a significant and sustained increase in demand for our services.

During the year, we issued 62,211 outcome decisions, offering advice and recommendations to improve information handling (2024/25: 36,196). In some cases, we concluded:

- there had been no infringement of the law; or
- the complainant had approached us before giving the organisation sufficient opportunity to respond.

These outcomes reflect our proportionate approach to regulation, as well as our role in:

- providing clarity to people; and
- supporting organisations to improve compliance where appropriate.

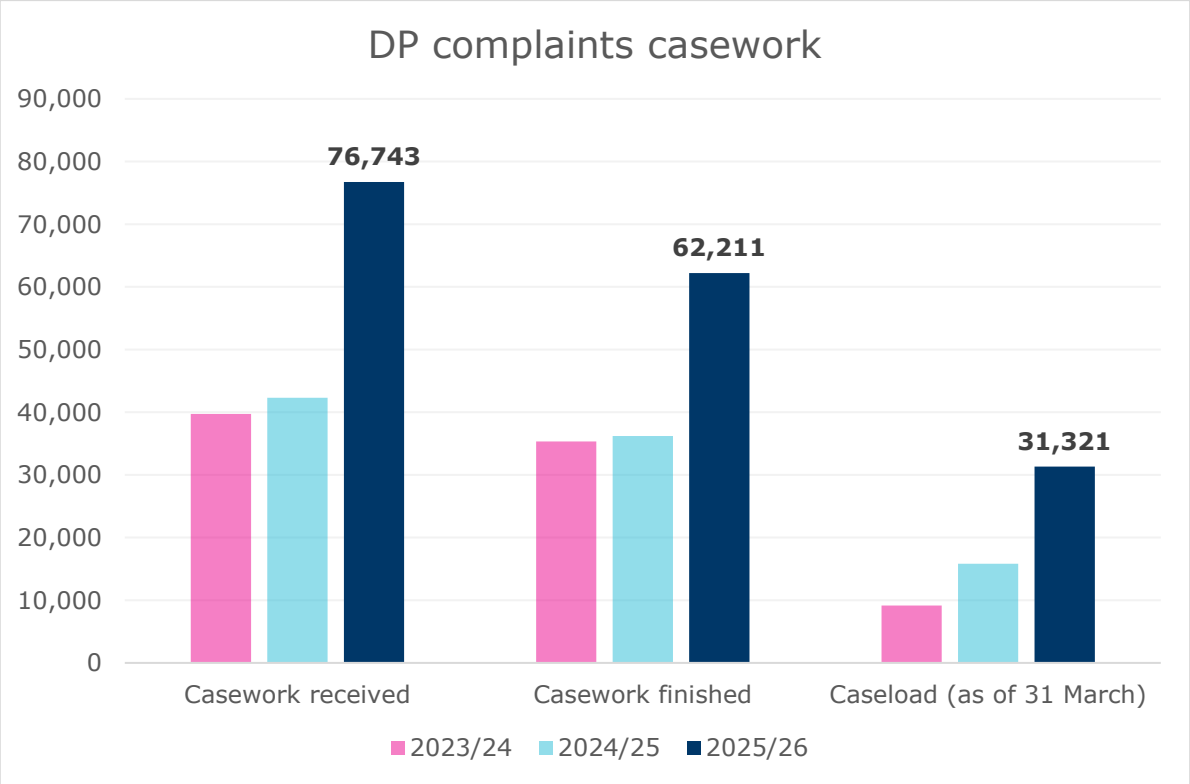
As highlighted above, sustained high demand throughout the year resulted in an increase in our caseload, which stood at 31,321 open complaints at year-end, compared with 15,810 in 2024/25. While individual productivity remained high, the principal driver of the growing caseload was the continued rise in the number of complaints received. In response, we've focused on:

- modernising our complaints handling model;
- improving efficiency; and
- ensuring that we target resources where:
    - there is evidence of clear harm; and
    - regulatory intervention can deliver the greatest impact.

The following graph and table shows:

- the number of data protection cases that were reported to us during each year;
- the number of data protection 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).

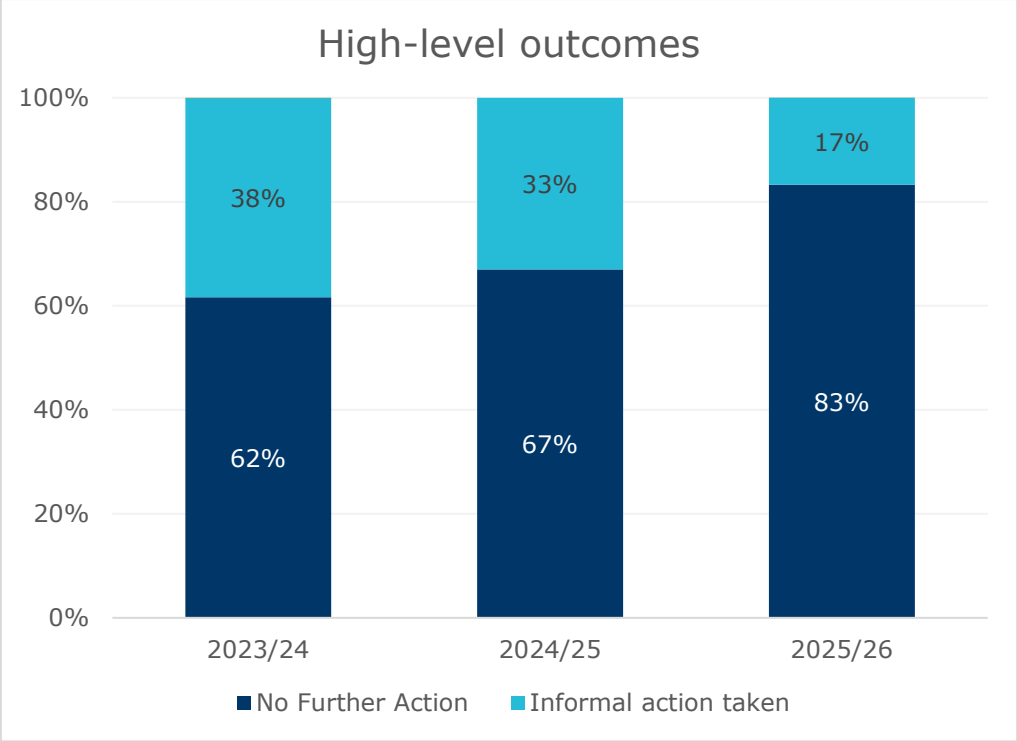


Data protection complaints casework	2023/24	2024/25	2025/26
Casework received	39,721	42,315	76,743
Casework finished	35,332	36,196	62,211
Caseload (as of 31 March)	9,168	15,810	31,321

Note: In our casework system, cases can move between caseload classifications. Therefore, the figure calculated by taking the caseload as at 31 March 2025, adding cases received during 2025/26 and subtracting cases closed during 2025/26, doesn't necessarily add up to the caseload as at 31 March 2026.

The following graph and table show the outcome for the cases that we finished during the year. Of the 62,211 cases we completed during 2025/26:

- 83% led to us giving advice; and
- 17% led to us taking informal action.



High-level outcomes	2023/24	2024/25	2025/26
Advice given, no further action	62%	67%	83%
Informal action taken	38%	33%	17%

FOI complaints

This year we have received 10,713 FOI complaints compared with 7,639 in 2024/25. This is the largest number since the Act was implemented in 2005 and is far beyond the expected periodic increases. Volumes have continued to rise each quarter which suggests we are yet to see the peak of the increase in new FOI complaints. Although it's difficult at this stage to specify the root cause, our view is that AI tools are likely increasing people's confidence in engaging with complaint processes. This is clear in other sectors, including the rises we've seen in data protection complaints. This significant and unexpected increase is the primary driver behind the fall in our overall performance. We're exploring how we can best deliver our service to help mitigate some of this impact through process improvements and digital transformation.

We closed 8,714 cases (2024/25: 7,637). We received some additional funding mid-year to help slow the backlog and to explore further automation opportunities. We'll be taking learning from this work to support a longer term strategy to deliver future technology improvements.

The number of statutory decision notices was 2,027 (2024/25: 2,192 issued). This shows we've been able to sustain our improved performance, where the

number of decision notices is up more than 50% prior to the transformation we delivered as part of our 2022/23 backlog recovery (a temporary uplift in staffing supported this, hence the higher numbers in that year).

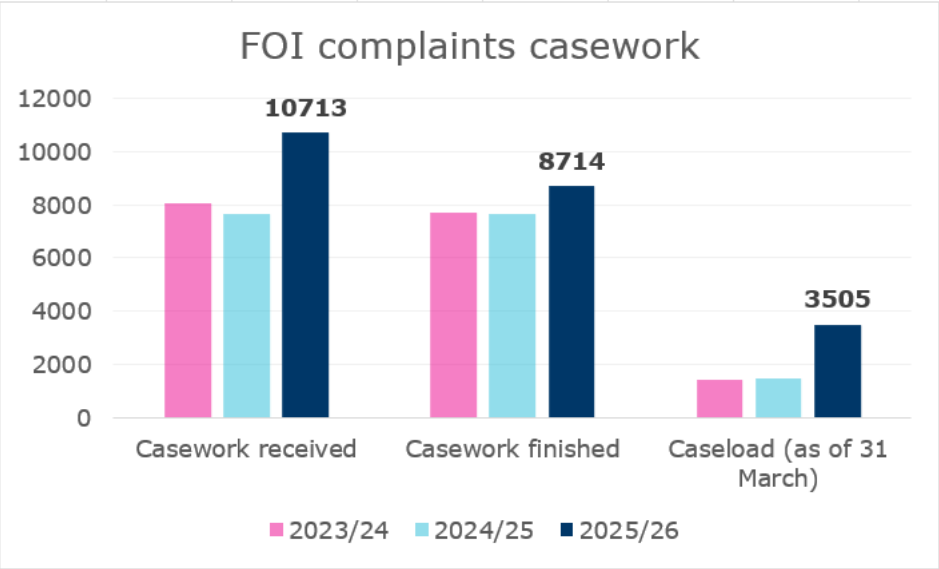
We've continued to prioritise cases in line with our prioritisation framework, and we closed 251 priority cases in an average of 16 weeks. But the rapid increased in volume impacted our ability to meet our four-week KPI. By the end of the year we were prioritising cases in three to four weeks, compared with 35 weeks for non-priority cases.

At the end of 2025/26 our caseload was 3,505 (2024/25: 1,466), the highest level historically. The previous peak had been that associated with COVID-19 in 2021-22, when we finished the year with 2,227 cases in the caseload. This is a direct result of the significant rise in new cases we've received over the course of the last 12 months, which has also caused a significant increase in the time it takes to allocate a case to a case officer over the course of the year (currently 35 weeks in March 2026 compared with 16 weeks in 2025).

In 2025/26 our service has dipped against the historically high levels of performance we delivered in the previous two years following our FOI transformation programme. We've closed 84% of cases within six months (95% in 2024/25) against a target of 90%. Although this is below the current KPI, it remains above the target we had prior to transformation (80% in 2021/22).

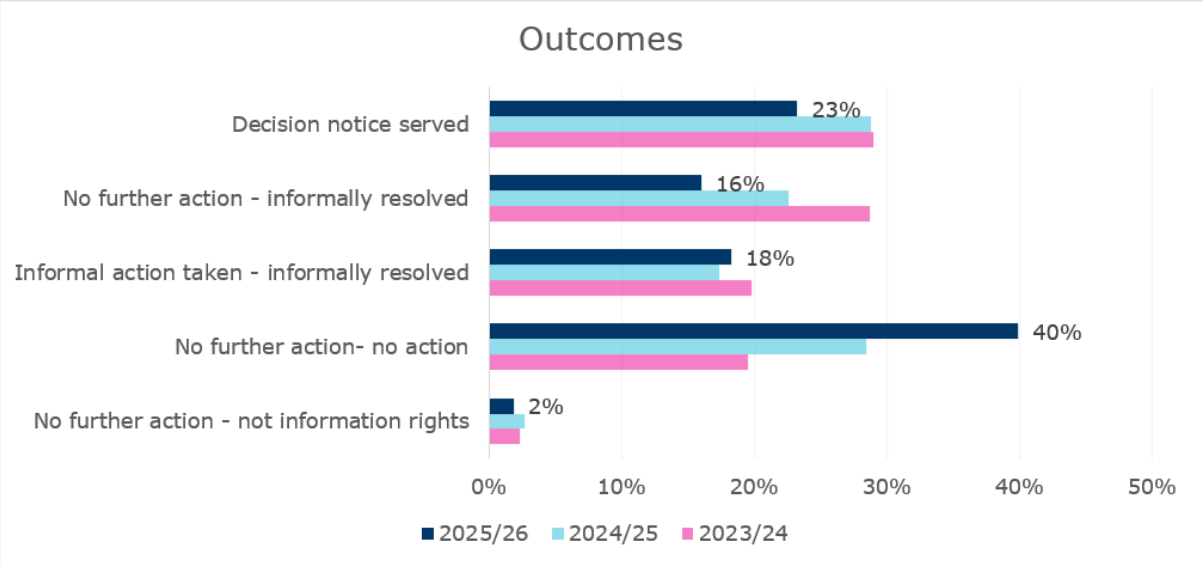
As our case volume increases, we expect performance will continue to deteriorate in 2026/27 based on current new complaints and available resources. We will explore opportunities for more substantial change considering the unprecedented pressure on our service.

0.1% of our caseload was over one year old at the end of 2025/26, down from 0.3% in 2024/25. In practice this means there are five cases over 12 months old. In line with the expected performance above, we expect the number of cases over 12 months old to increase through the next year.

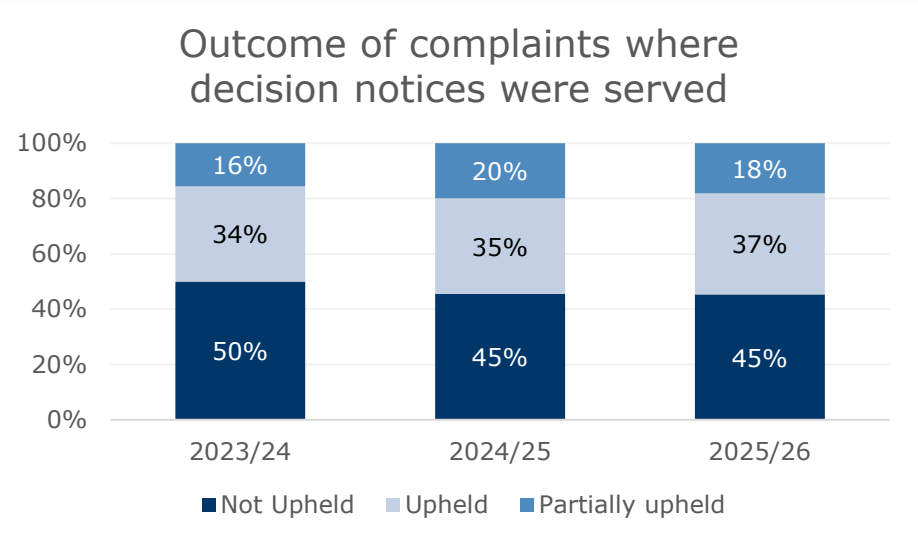


FOI complaints casework	2023/24	2024/25	2025/26
Casework received	8,080	7,639	10,713
Casework finished	7,697	7,637	8,714
Caseload (as of 31 March)	1,440	1,466	3,505

Note: In our casework system, cases can move between caseload classifications. Therefore, the figure calculated by taking the caseload as at 31 March 2025, adding cases received during 2025/26 and subtracting cases closed during 2025/26, doesn't necessarily add up to the caseload as at 31 March 2026.



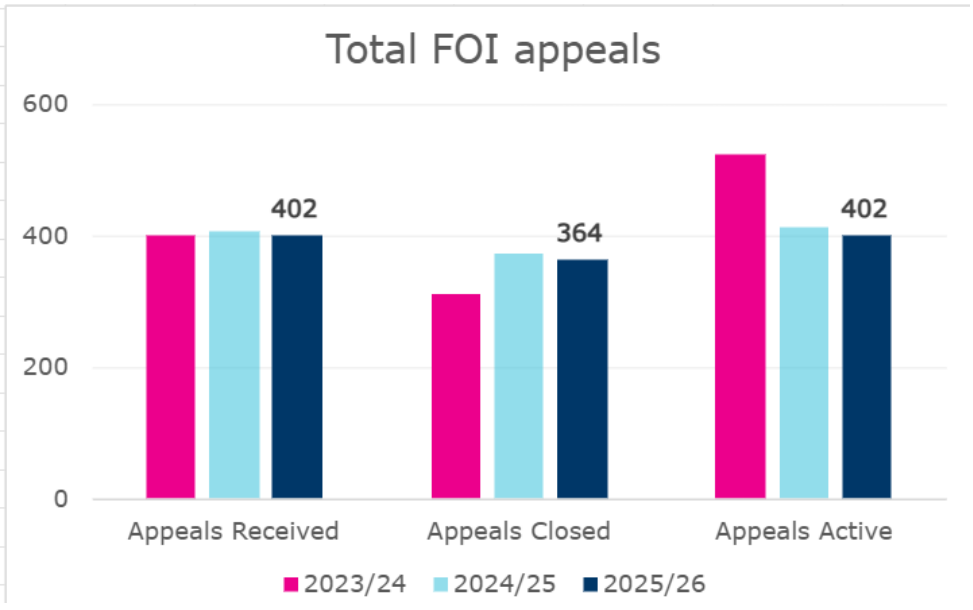
Outcomes	2023/24	2024/25	2025/26
Decision notice served	29%	29%	23%
No further action – informally resolved	29%	23%	16%
Informal action taken – informally resolved	20%	17%	18%
No further action – no action	20%	28%	40%
No further action – not information rights	2%	3%	2%



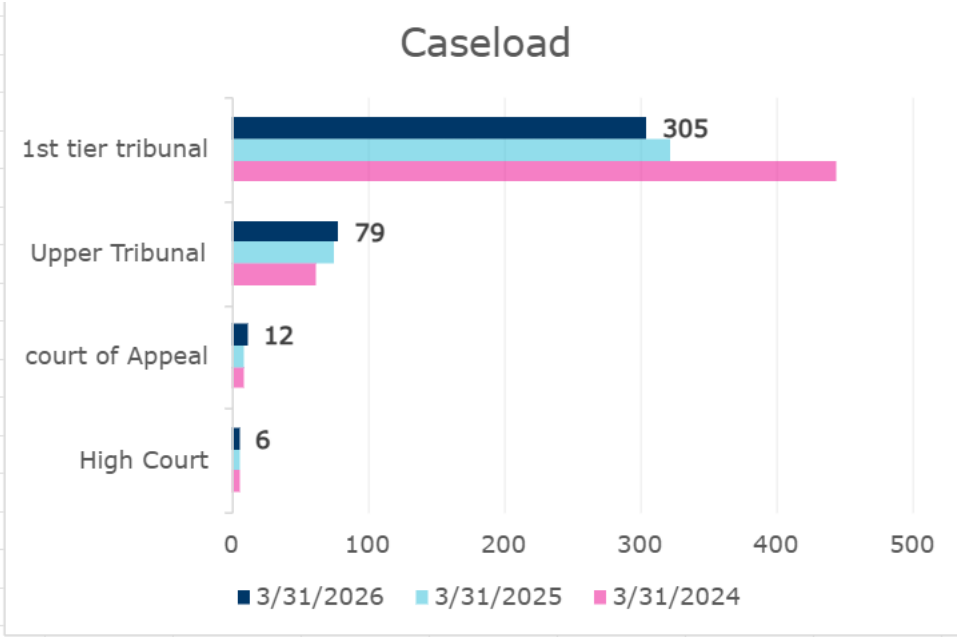
Outcome of complaints where we served decision notices	2023/24	2024/25	2025/26
Total served	2,227	2,192	2,027
Upheld	767	758	740
Not upheld	1,113	997	919
Partially upheld	347	437	368

FOI appeals

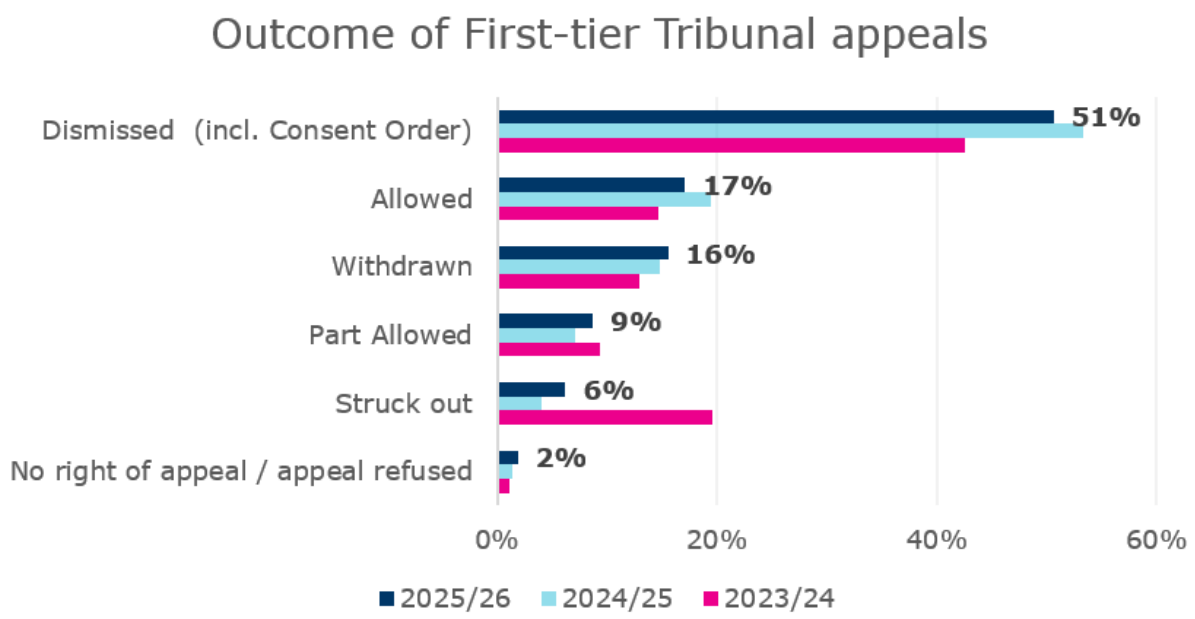
Each recipient of a decision notice has the right to appeal the decision to the First-tier Tribunal. Some cases progress to the Upper Tribunal and beyond. This year again saw a significant number of appeals to the First-tier Tribunal: 326 (2024/25: 322). The proportion of decision notices appealed appears to have reduced slightly to 12% (2024/25: 15%). Of all First-tier cases closed in 2025/26, the Commissioner successfully defended 74% (2024/25: 74%).



Total FOI appeals	2023/24	2024/25	2025/26
Appeals received	401	406	402
Appeals closed	312	373	364
Appeals active (as of 31 March)	523	414	402



Caseload	31 March 2024	31 March 2025	31 March 2026
First-tier Tribunal	445	322	305
Upper Tribunal	63	76	79
Court of Appeal	9	9	12
High Court	6	7	6



Outcomes of First-tier Tribunal appeals	2023/24	2024/25	2025/26
Dismissed (including consent order)	122	187	163
Allowed	42	68	55
Withdrawn	37	52	50
Part allowed	27	25	28
Struck out	56	14	20
No right of appeal or appeal refused	3	5	6

Advice services

Demand for our advice services remained high throughout 2025/26.We continued to focus on providing high-quality help and guidance to both organisations and members of the public.

As in previous years, our telephone helplines remained a key channel for customers seeking support. During 2025/26, we:

- received 281,093 calls;
- answered 276,401 calls; and
- had an average wait time of 43 seconds (2024/25: 37 seconds).

While call volumes remained high, we continued to answer the vast majority of calls received.

We also saw increased demand for our live chat services during the year, and we:

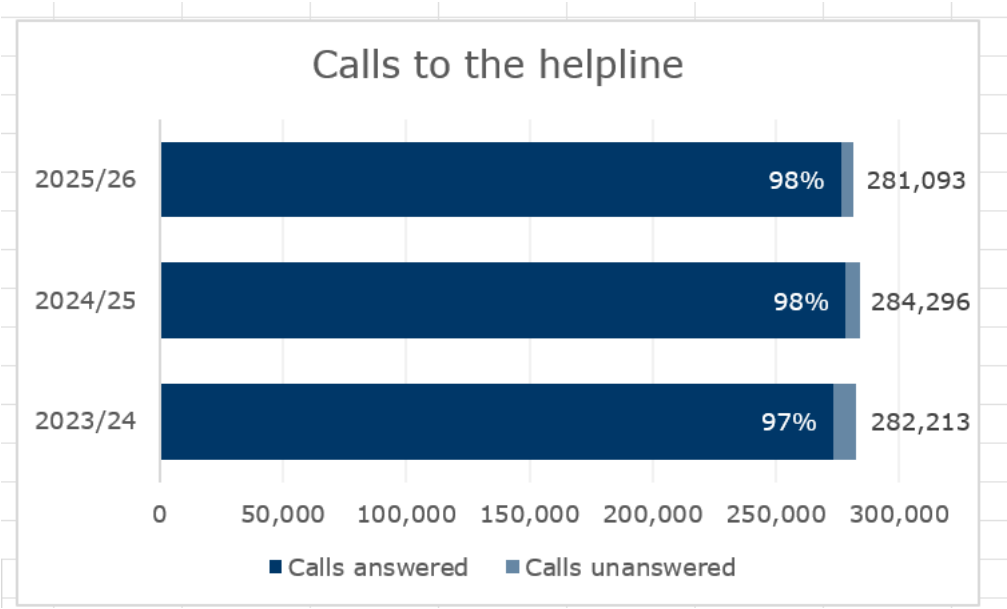
- received 61,132 chats; and
- answered 59,009 chats.

Despite this increased demand, we:

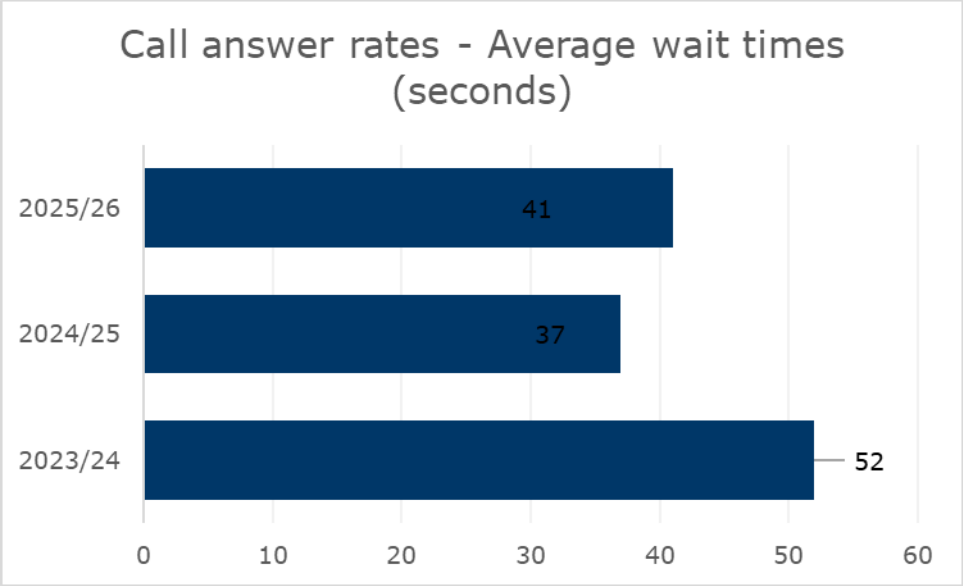
- maintained a strong average answer rate of 97%; and
- reduced the average wait time to 23 seconds.

This shows the continued effectiveness of this channel in supporting customers quickly and efficiently.

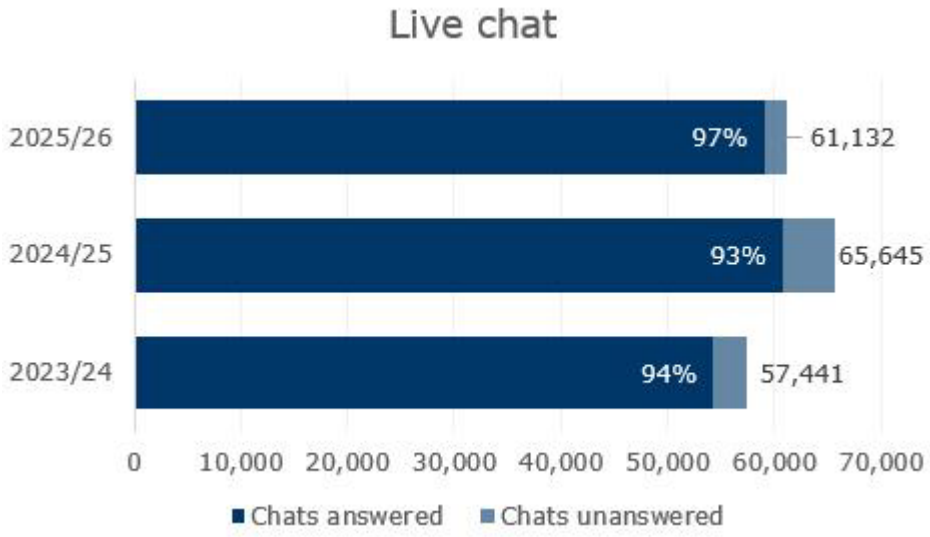
Requests for written advice increased slightly, from 10,739 in 2024/25 to 11,431 in 2025/26.



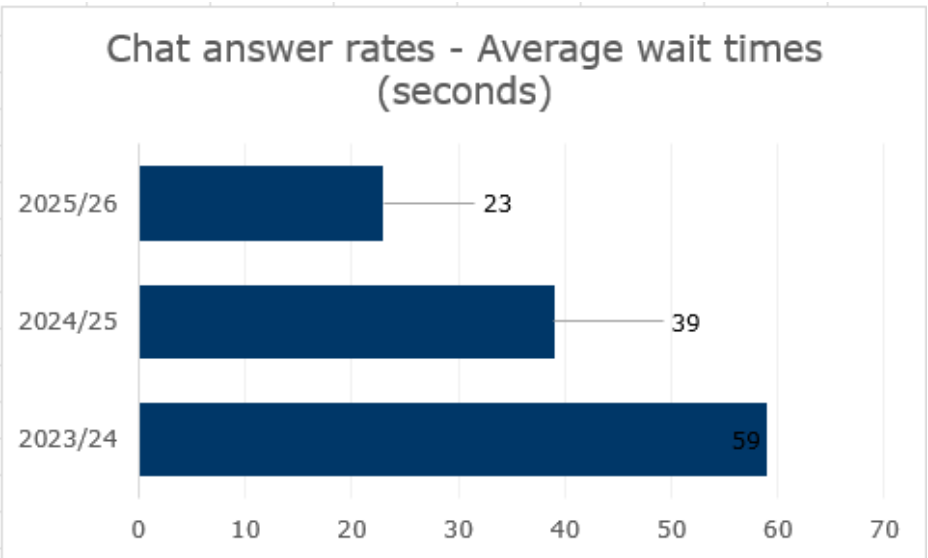
Calls to the helpline	2023/24	2024/25	2025/26
Calls received	282,213	284,296	281,093
Calls answered	273,338	278,293	276,401
Calls unanswered	8,875	6,003	4,692



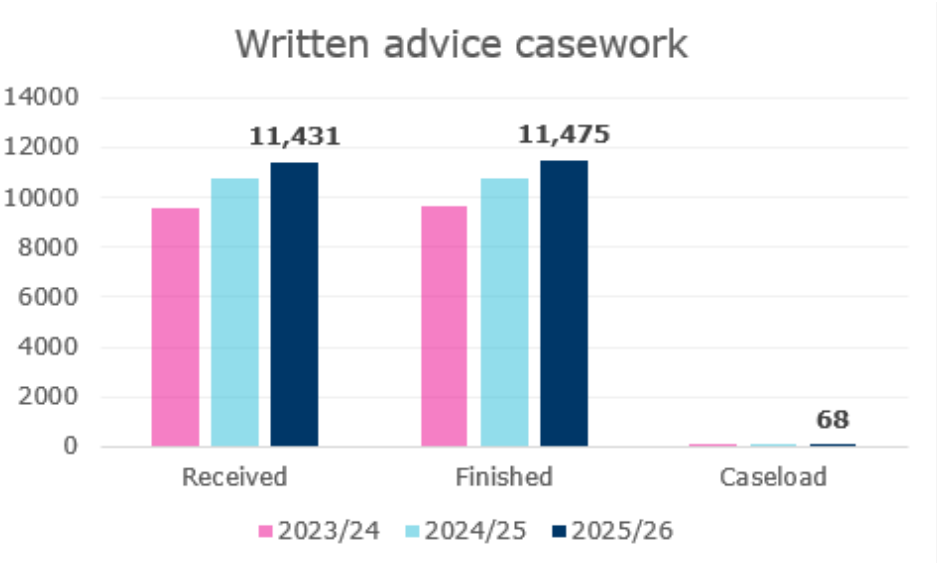
Call answer wait times	2023/24	2024/25	2025/26
Average wait time (seconds)	52	37	43



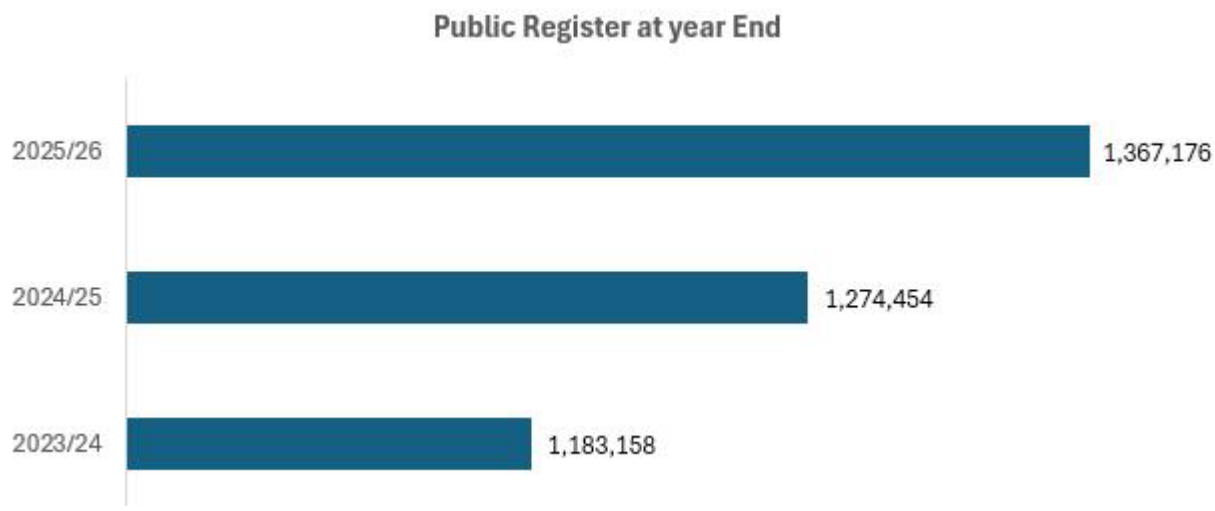
Live chat	2023/24	2024/25	2025/26
Chats requested	57,441	65,645	61,132
Chats answered	54,256	60,754	59,009
Chats unanswered	3,185	4,891	2,123
Percentage answered	94%	93%	97%



Chat answer wait times	2023/24	2024/25	2025/26
Average wait time (seconds)	59	39	23



Written advice	2023/24	2024/25	2025/26
Received	9,605	10,739	11,431
Finished	9,614	10,760	11,475
Caseload (as of 31 March)	148	127	68



Public register at year end	31/3/24	31/3/25	31/3/26
Register size	1,183,158	1,274,454	1,367,176

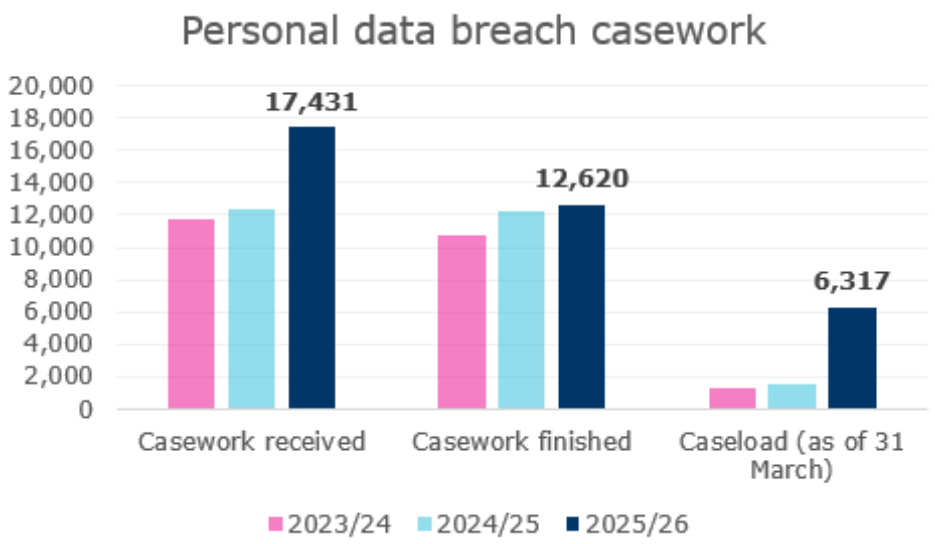
PDB reports

Our PDB work increased this year, with 17,431 cases reported (2024/25: 12,412) - an increase of 40%. Although we completed over 400 more cases this year than last year, at 12,620 (2024/25: 12,200), the increase in receipts led to a higher caseload of 6,317 at year end (2024/25:1,518).

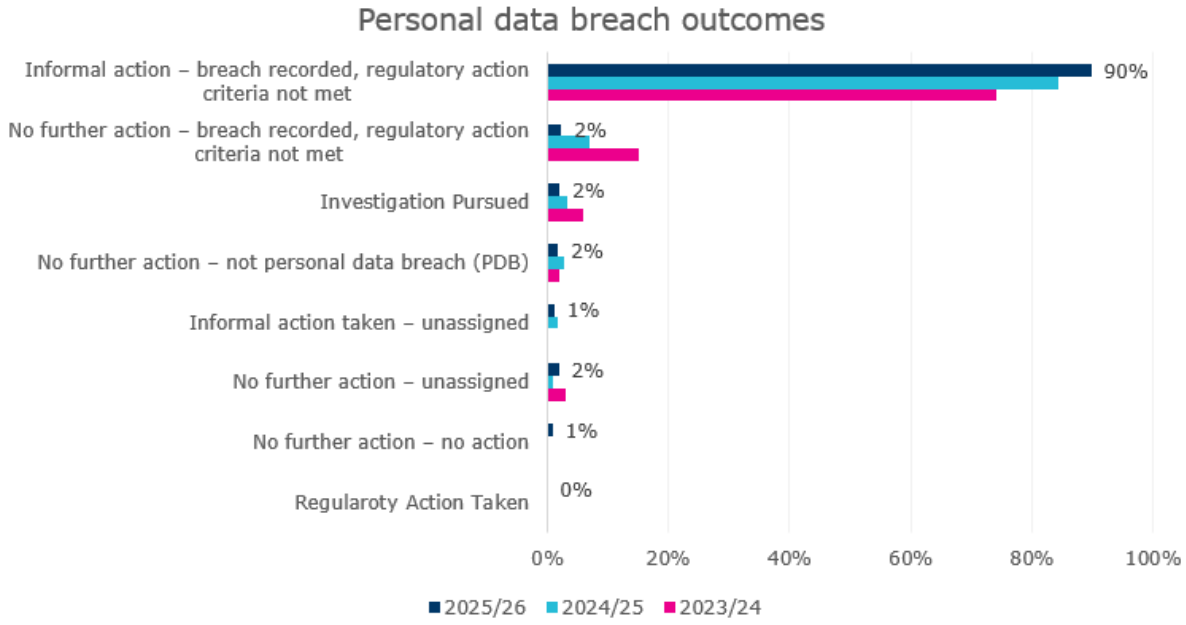
The highest reporting sectors remained health, education and childcare. The most common type of incident reported in a breach continued to be sending personal information to the wrong person by email, post or fax. This accounted for just over 20% of breaches.

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.



PDB casework	2023/24	2024/25	2025/26
Casework received	11,680	12,412	17,431
Casework finished	10,789	12,200	12,620
Caseload (as of 31 March)	1,289	1,518	6,317



PDB – outcomes	2023/24	2024/25	2025/26
Informal action – breach recorded, regulatory action criteria not met	74%	85%	90%

PDB – outcomes	2023/24	2024/25	2025/26
No further action – breach recorded, regulatory action criteria not met	15%	7%	2%
Investigation pursued	6%	3%	2%
No further action – not personal data breach (PDB)	2%	3%	2%
Informal action taken – unassigned	0%	2%	1%
No further action – unassigned	3%	1%	2%
No further action – no action	0%	0%	1%

Investigations

This year, we concluded:

- 62 UK GDPR investigation cases (2024/25: 43 investigation cases); and
- 280 incidents this year (2024/25: 204 incidents).

We delivered reprimand outcomes on seven cases (2024/25: nine reprimand outcomes). The reprimand outcomes cover several sectors and compliance concerns including disclosures in error and people's rights.

We issued:

- eight UK GDPR penalty notices totalling £32,402,373 (2024/25: two penalty notices totalling £3,826,320); and
- two UK GDPR enforcement notices (2024/25: zero).

In February 2026, as part of our ongoing commitment to improve the safety of children's personal information online, we fined MediaLab, owner of image sharing and hosting platform Imgur, £247,590 for failing to use children's personal information lawfully. This penalty followed an investigation that found MediaLab allowed children to use Imgur without having the basic safeguards required under UK data protection law.

In February 2026, we fined Reddit £14,472,500 for failing to apply any robust age assurance mechanism. and therefore did not have a lawful basis for processing the personal information of children under the age of 13 and for not carrying out a data protection impact assessment to assess and mitigate risks to children before January 2025. This action highlights the importance of ensuring information society services have appropriate age checks in place to protect children.

Our cookie compliance project, which formed part of our online tracking strategy, brought 99% of the UK's top 1,000 websites into compliance with data protection law at the last point of testing. This has given an estimated 80% of UK internet users over the age of 14 (around 40 million people) greater control

over how websites track them for personalised advertising. We will continue to monitor the position over the remainder of 2026.

We continue to hold people and organisations to account for failure to comply with the right of access. We also target our resources to have the most impact through our enforcement work. For example, in August 2025, we issued Bristol City Council with an enforcement notice requiring it to take steps to address outstanding requests, to introduce an action plan to tackle a backlog, and to makes changes to systems, processes and polices to improve future compliance.

In October 2025, we issued a similar notice to South Wales Police which required it to take steps to tackle outstanding requests, introduce an action plan, and to make changes to better secure future compliance.

This type of enforcement action secures rights for the people the information is about. It drives improvements in compliance and ensures that people receive the data they are entitled to quickly and in accordance with the law.

We issued a UK GDPR penalty notice to the value of £14,000,000 following a settlement agreement with Capita plc. A cyber-attack in April 2023 saw hackers gain access to the personal information of over six million people. The regulatory action highlighted infringements relating to a failure to use appropriate technical and organisational measures to respond to security alerts, and to prevent unauthorised lateral movement and privilege escalation within a network. The penalty notice acted as a strong deterrent and warning to the wider industry.

We issued a UK GDPR penalty of £1,228,283 to password management provider LastPass UK Ltd on 20 November 2025 for infringements of article 5(1)(f) and article 32(1)(f) UK GDPR. The company’s failure to implement appropriate technical and organisational security measures allowed a threat actor to extract personal information relating to approximately 1.6 million UK customers from its backup database.

As part of our commitment to collaborate on protecting people’s data rights across jurisdictions, we have conducted joint investigations relating to data breaches. We issued a UK GDPR fine to the value of £2,310,000 was issued to 23andMe for infringements of articles 5(1)(f) and 32(1) of the UK GDPR between 25 May 2018 and 31 December 2024. Following a large-scale cyber-attack in 2023, 23andMe failed to implement appropriate security measures to protect the personal information of 155,592 UK users. The penalty follows a joint investigation we conducted with the Office of the Privacy Commissioner of Canada. This supports our commitment to our AI and Biometric strategic cause, ensuring that we protect people and give them confidence in how technologies are being used.

In December 2025 we launched a joint investigation with the data protection authorities of Jersey, Guernsey, and Isle of Man. Together, we investigated the

cyber incident that compromised data of the trade union Prospect Custodian Trustees Ltd in June 2025.

We have also continued our work to prevent, investigate, detect and prosecute crime, in line with our secondary duty. In the last year, we concluded our largest ever criminal prosecution. The owner of a car repair garage in County Durham raised concerns that his customers were incorrectly blaming him for the nuisance calls they were receiving about personal injury claims.

The subsequent investigation became the largest nuisance call case we have ever dealt with. Evidence showed the misuse of personal information for the purpose of making calls relating to personal injury claims was co-ordinated, deliberate, and planned.

After identifying the people involved, our criminal investigation team executed nine warrants across the north-west of England. Devices seized contained 241,000 emails, 4.5 million documents, 144,000 spreadsheets,1.5 million images, and 83,000 multimedia files.

At the conclusion of a 10-week trial in 2025, two defendants were found guilty of conspiring together to access or obtain the personal information of people from vehicle repair garages without their consent (eight others had pleaded guilty ahead of the trial, and three others were cautioned in relation to offences linked with the case). The defendants accessed approximately one million records and sold the data onto claims management firms, hoping to generate potential leads for personal injury claims.

Our Financial Investigators are working to recover the financial benefits obtained by these offenders with proceedings ongoing pursuant to the Proceeds of Crime Act 2002.

In September 2025, we secured a conviction against the Director of Bridlington Lodge Care Home for failing to provide information relating to a subject access request. He was trying to prevent the disclosure of information to one care home resident’s daughter, who had applied for records relating to her father’s care.

Mr Blake was found guilty of an offence under s.173 of the DPA and ordered to pay a fine of £1,100 and additional costs of £5,440. This case highlighted both the human impact that an organisation’s deliberate non-compliance with requests for information access can have on people and families, and the importance of our work to target offences that undermine public confidence in the data protection regime.

Our Financial Investigation Unit secured their first confiscation order for a total of £33,125, plus costs. Two former RAC employees had previously pleaded guilty to offences under the Computer Misuse Act 1990 and DPA. In addition to six-month prison sentences, suspended for 18 months, and 150 hours of unpaid

work, the confiscation orders ensured that neither has financially benefited from their crimes.

We also issued 10 monetary penalty notices totalling £1,445,000, and 10 enforcement notices about to breaches of PECR. We targeted the cases that have resulted in the greatest harm to the public.

We continued to receive numerous complaints about the marketing of green energy products such as solar panels and foam insulation. Many complainants reported receiving automated 'robocalls' made using so-called 'avatar' software that mimics human interactions.

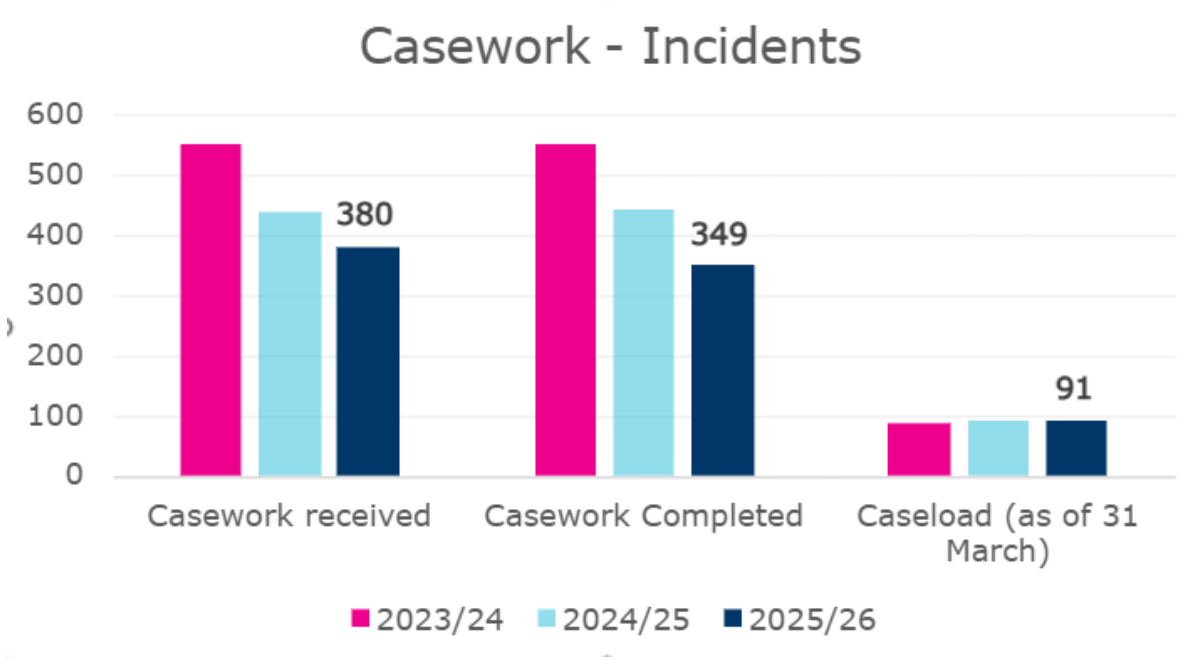
On 28 August 2025, we issued Green Spark Energy Ltd with a £250,000 fine and an enforcement notice for instigating the transmission of 9,587,050 calls in breach of regulation 19 of PECR using Avatar software. On the same day, we issued Home Improvement Marketing Ltd with a £300,000 fine and an enforcement notice for instigating 2,449,380 of these robocalls. The calls had originated from overseas call centres owned by the director of Home Improvement Marketing Ltd. Upon publishing these notices, we also issued a communications piece alerting the public to the increased use of robocalls and how to spot them.

Across the year we have seen an increase in the number of investigations about the marketing of claims management services, particularly concerning personal contract purchase, housing disrepair and tax refunds. We have targeted our investigative and enforcement activity accordingly. On 15 January 2026, we issued Allay Claims Ltd with a fine of £120,000 and an enforcement notice. Between 1 February 2023 and 13 February 2024, the company had sent 4,046,947 direct marketing SMS messages, in breach of regulation 22 of PECR. These messages promoted PPI tax refunds, and Allay Claims Ltd had sent them without the required consent.

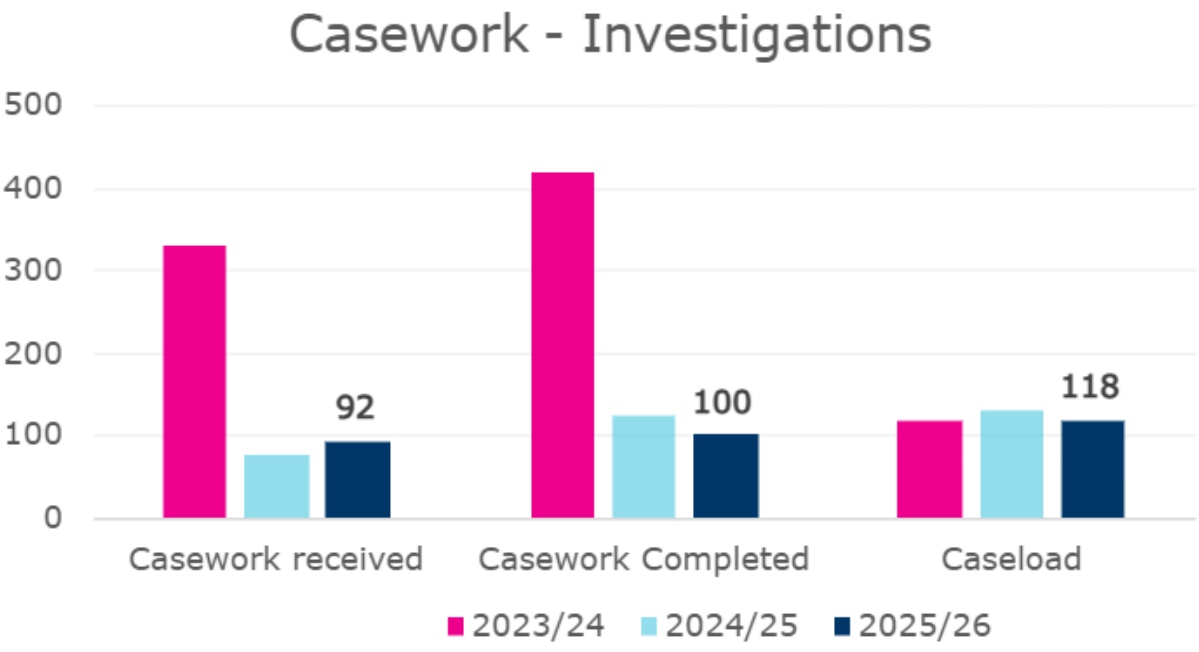
We continued to support businesses that are required to pay fines via payment plans. Enforcing the payment of fines and collaborating with other agencies helped protect the public against further predatory marketing by rogue directors. As a result of our petitions, four companies were wound up and three directors were disqualified for a total of 14 years. Our Financial Investigation Unit continued to support liquidators appointed to insolvencies involving unpaid fines and we brought multiple claims against the directors.

Please note: this section includes information which fulfils our updated reporting requirements as amended by DUAA. These reporting requirements came into force from August 2025. Where this amendment introduced requirements to report on data sets that we did not previously report, we will provide information about this in future annual reports of the ICO and Information Commission. Regulatory activity using our new powers (which came into effect in February

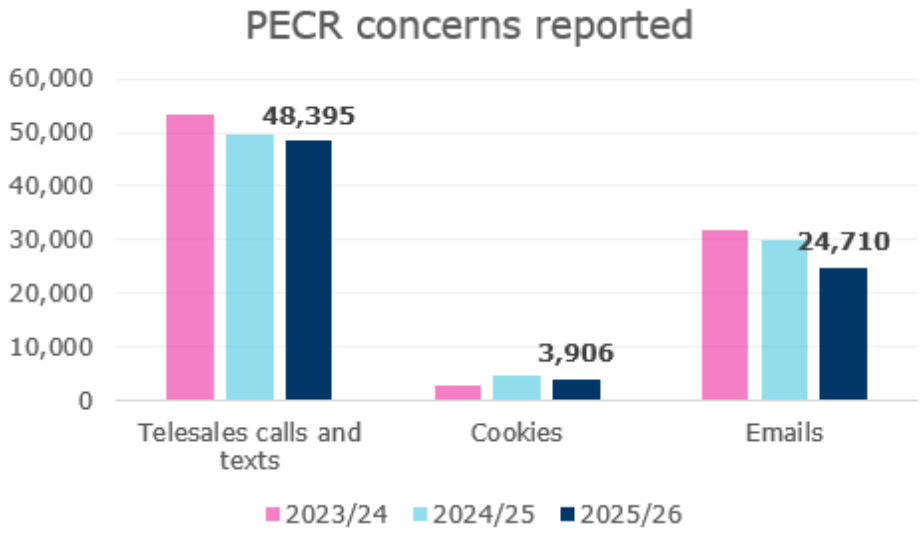
2026) is still in progress at the end of the 2025/26 reporting period and therefore no data sets are available at the time of writing.



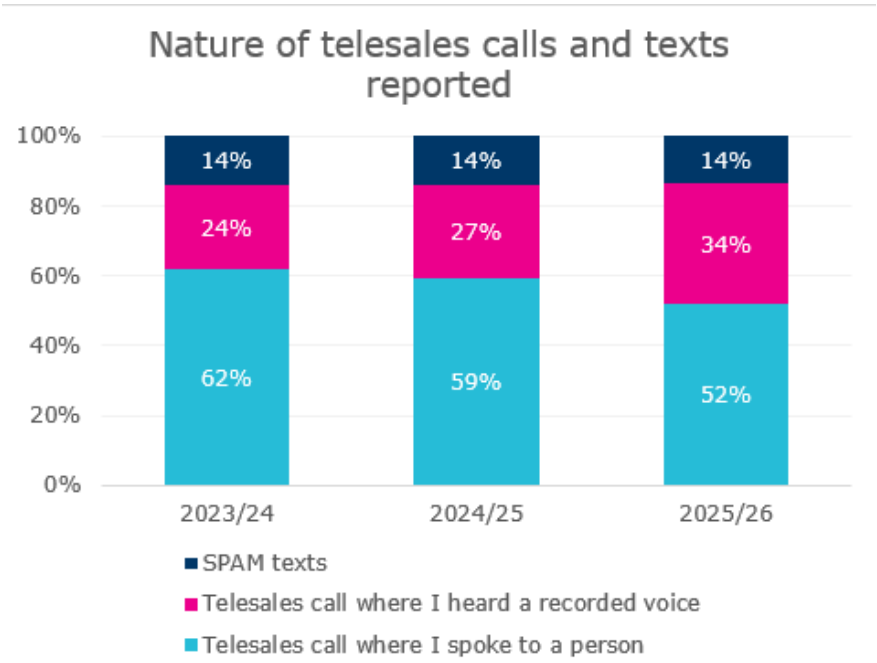
Casework - incidents	2023/24	2024/25	2025/26
Casework received	550	440	380
Casework completed	552	442	349
Caseload (as of 31 March)	87	92	91



Casework - investigations	2023/24	2024/25	2025/26
Casework received	329	77	92
Casework completed	418	123	100
Caseload	117	130	118



PECR concerns reported	2023/24	2024/25	2025/26
Telesales calls and texts	53,476	49,494	48,395
Cookies	2,669	4,515	3,906
Emails	31,635	29,883	24,710



Nature of telesales and spam texts reported	2023/24	2024/25	2025/26
Spam texts	7,405	6,891	6,649
Telesales calls where I heard a recorded voice	13,015	13,295	16,511
Telesales calls where I spoke to a person	33,056	29,308	25,235

Regulatory Assurance audits

We aligned our audit programme with the objectives of ICO25 and our strategic causes, expanding on our focus to explore different sectors and new technologies. We expanded our audit products to include risk reviews. These reviews are a collaborative diagnostic exercise to understand how an organisation processes data, focusing on areas mostly likely to cause harm and identifying opportunities for improvement.

In 2025/26, we completed a total of 85 audits, risk reviews and follow-up work across a range of sectors (2024/25: 77 audits). We published some of the executive summaries of these audits on our website. The programme of work included the following:

- The continuation of audits focused on the development and provision of education technology solutions to schools, to understand the privacy risks and potential non-compliance with data protection law.
- A programme of risk reviews with social care organisations to assess their information and cyber security provisions, aiming to proactively support the sector while improving our understanding of how information about people who need extra support is protected amid increasing cyber threats.
- A series of risk reviews with schools, colleges and universities to proactively assess their information and cyber security measures, driven by information showing increased cyber-attacks in the sector.
- A series of audits of police forces using FRT to secure assurance that deployments are well-governed and people's rights are being protected.
- A series of audits looking at children's secure care units in Scotland and Northern Ireland, focused on cyber security and governance.
- Audits of NHS children's hospitals (or those offering children's services) looking at the governance of children's personal information and the cyber security measures in place to protect that information.
- Risk reviews with the providers of age assurance solutions to provide us with a high-level understanding of the degree of data protection compliance of organisations involved in providing these solutions to information society services.

During our audit work, the organisations we audited accepted or partially accepted 99% of our recommendations (2024/25: 99%). At the follow-up stage, we found that audited organisations had actioned or partially actioned 99% of our recommendations (2024/25: 97%).

We also used audits as part of our AI and biometrics strategy, looking specifically at the use of ADM in both central government and within the recruitment industry. The work included:

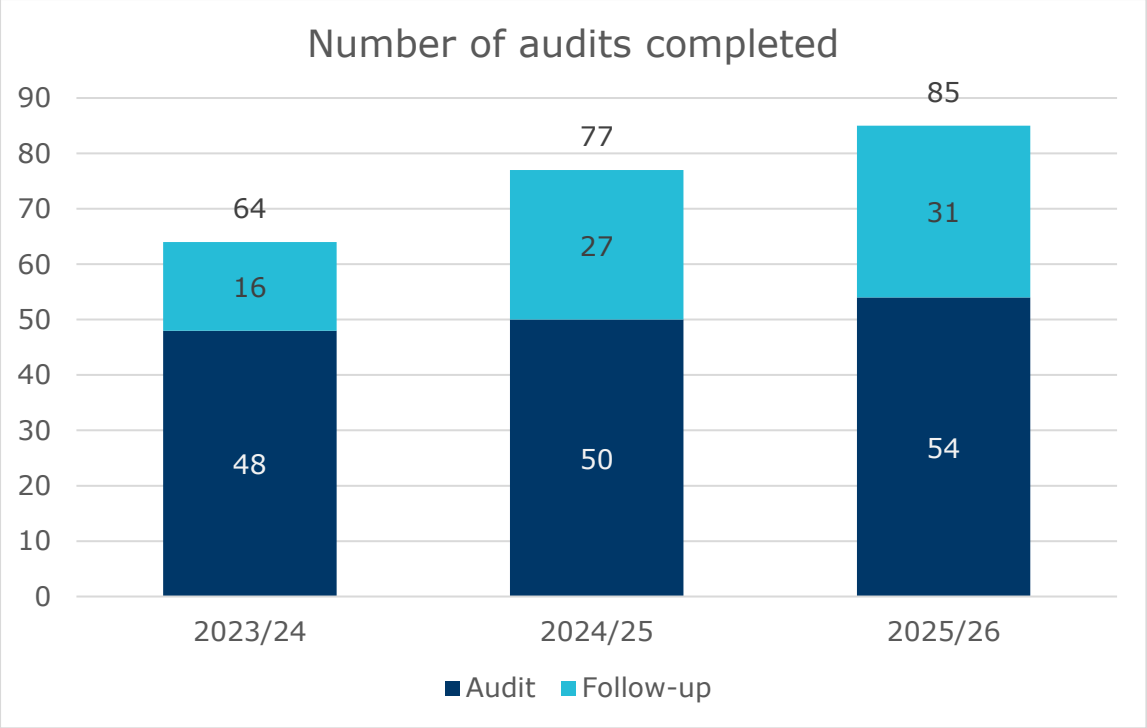
- engaging with industry to understand the use of ADM during the recruitment process, looking at systems or tools that are used to make or support making recruitment decisions, or introduce automation to the hiring process.
- conducting an operational risk review looking at the use of ADM within a central government department.

We published two outcome reports to outline the trends and themes we had identified during our previous year's audit work. These covered our audit work with police forces in England and Wales, summarising their PDB management and reporting, and the use of children's data in financial services.

In addition to our data protection audits, we have carried out several audits of telecommunications operators under PECR and s244 of the IPA.

We have also continued regulatory work with the sector ahead of the implementation of the Cyber Security and Resilience Bill, which is coming into effect over the next 18 months. This includes post-incident assurance work with sector leaders, and information gathering through RDSP surveys.

We have sustained and improved relationships with NIS Competent Authorities building pathways and mechanisms for information sharing and collaborative working once powers are in place. We also remain sector subject matter experts supporting DSIT and the computer security incident response team, contributing to the drafting and agreement of Bill measures and the National Cyber Security Centre and government's updated national cyber security strategy.



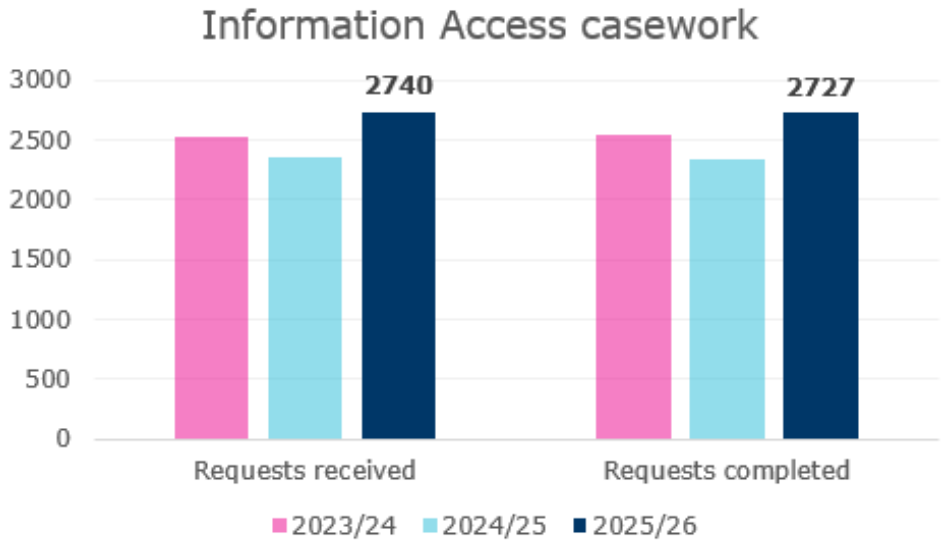
Number of audits completed	2023/24	2024/25	2025/26
Audit	48	50	54
Follow-up	16	27	31
Total	64	77	85

Percentage of accepted and partially accepted recommendations (target: 90%)					
	Q1	Q2	Q3	Q4	Total
2025/26	99%	99%	98%	98%	99%
2024/25	100%	99%	99%	98%	99%
2023/24	98%	92%	100%	100%	97%

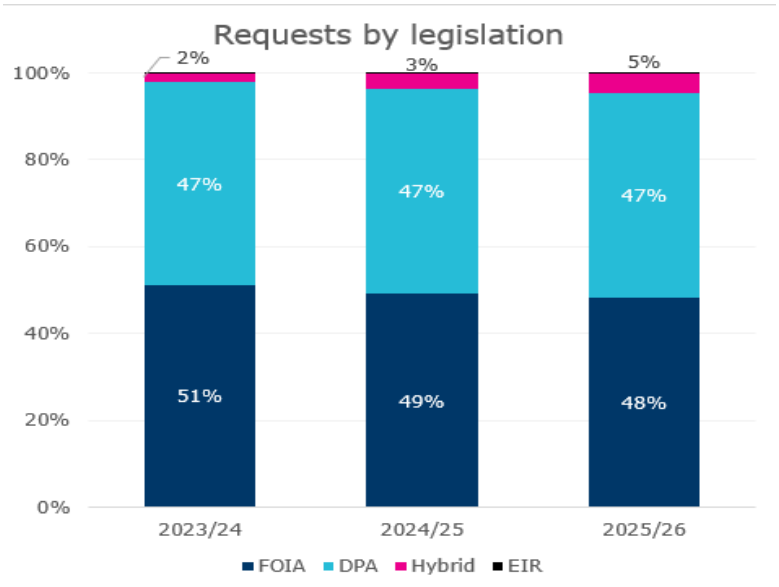
Percentage of accepted and partially accepted recommendations completed and in progress (target: 80%)					
	Q1	Q2	Q3	Q4	Total
2025/26	100%	99%	99%	100%	99%
2024/25	100%	95%	98%	96%	97%
2023/24	98%	85%	94%	100%	95%

Requests for our information

In 2025/26, we continued to focus on ensuring that we responded to information requests as quickly and accurately as possible. We issued 2,727 responses under information rights legislation and completed 98% within statutory deadlines (2024/25: 2,338 responses, 98%). We continue to review and develop our processes to ensure we maintain and improve our performance.

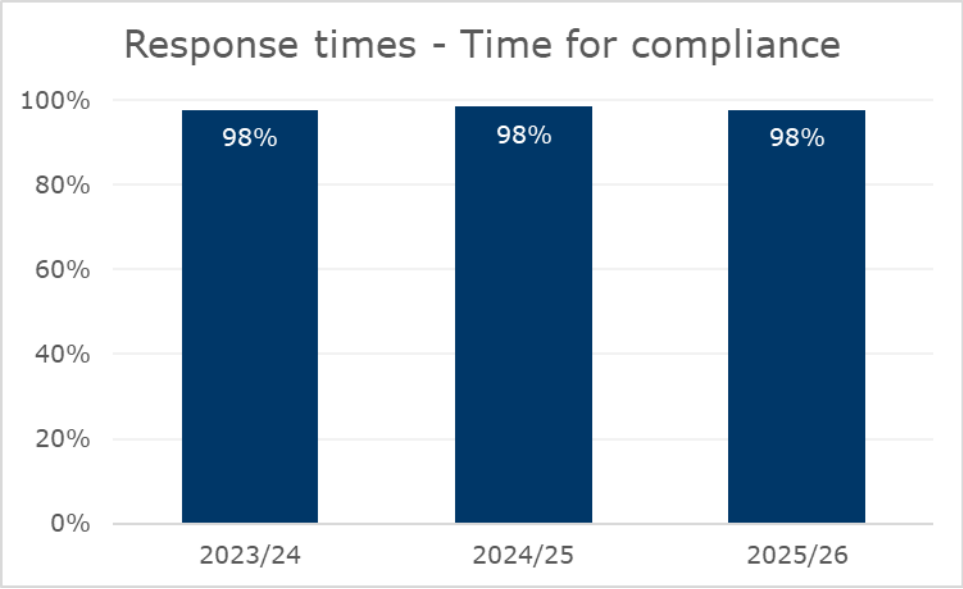


Information access casework	2023/24	2024/25	2025/26
Requests received	2,532	2,357	2,740
Requests completed	2,545	2,338	2,727

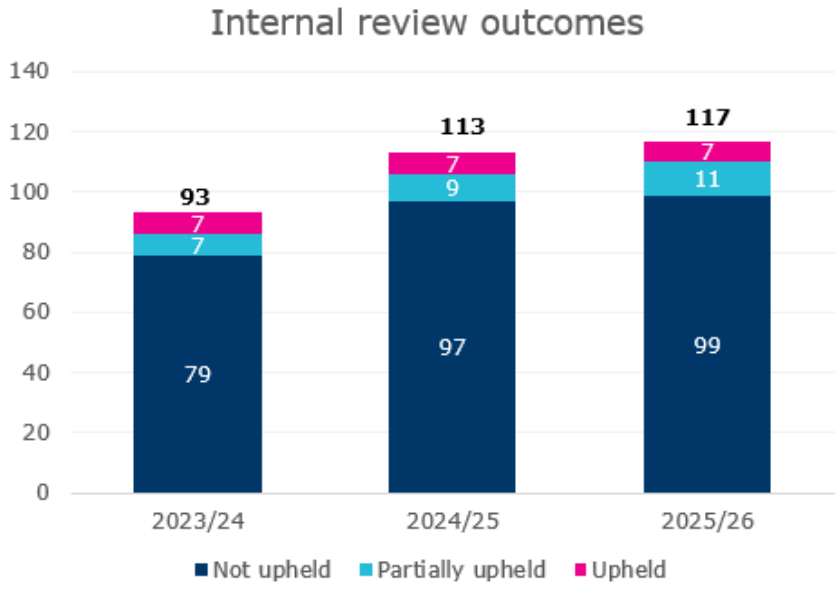


Some totals in the chart above do not sum to 100% due to rounding.

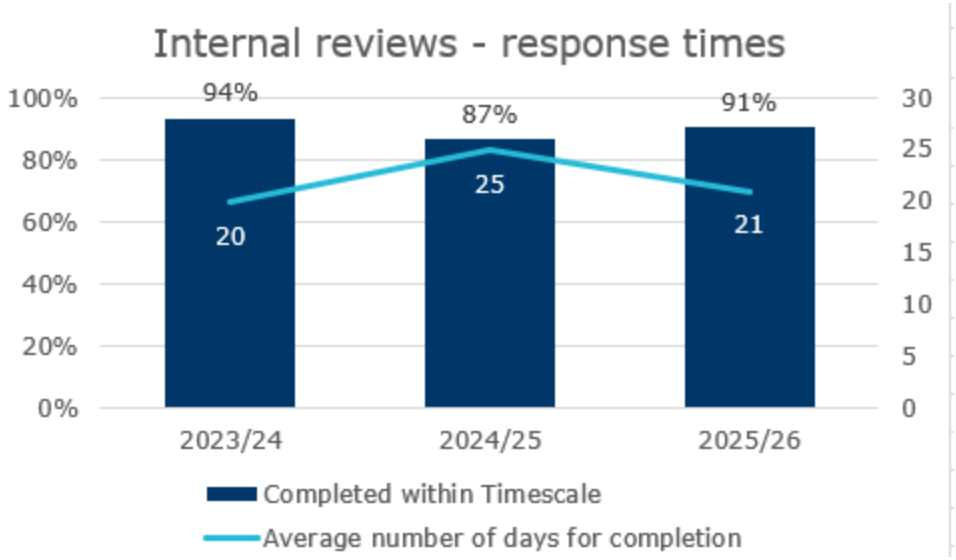
Information access - requests by legislation	2023/24	2024/25	2025/26
FOIA	1,297	1,150	1,313
DPA	1,182	1,104	1,288
Hybrid	52	81	123
EIR	1	3	3



Response times	2023/24	2024/25	2025/26
Time for compliance	98%	98%	98%



Internal reviews outcomes	2023/24	2024/25	2025/26
Not upheld	79	97	99
Partly upheld	7	9	11
Upheld	7	7	7



Internal reviews – response times	2023/24	2024/25	2025/26
Completed within 20 days	94%	87%	91%
Average number of days for completion	20	25	21

Financial performance summary

Financial overview

Our expenditure for the year totalled £104.4m (2024/25: £91.4m), as shown in the Statement of Comprehensive Net Expenditure later in the report. This includes the notional cost of the Information Commissioner as included in the financial statements. Much of the increase in expenditure from the prior year was due to staff costs.

A mix of income funded our 2025/26 expenditure, as follows:

- Data protection fees £98.0m (2024/25: £73.8m), as shown in note 5 of the Annual Accounts later in the report, fund most of our work. Total income increased by over 33% from the prior year. The £24.2m of year-on-year increase in fee income is because of a full year effect of the new fees implemented part way through the 2024/25 year from 17 February 2025. We estimated that this increased fees in the current year by £21.5m relative to the prior year. The further increase in fee income in

2025/26 of £2.7m against our budgeted assumption is because of improved performance in recovering fees from those organisations obliged to register.

- As shown in the Statement of Cash Flows later in the report, we received £7.9m of grant-in-aid (2024/25: £19.1m) from DSIT during 2025/26 to fund specific regulatory responsibilities. This is reduced compared to 2024/25 because we received a one-off £9m in funding to cover lost data protection fee income resulting from the general election, which delayed the fee review.
- Fine income retention £4.4m (2024/25: £1.5m), as shown in the Statement of Comprehensive Net Expenditure later in the report. This is the retention of fines recovered to fund specific costs related to the netting-off agreement with HM Treasury. This is higher following some large value individual fines paid in 2025/26.
- Other income £1.5m (2024/25: £0.7m) as shown in note 5 to the Annual Accounts later in the report.

The sections below set out more information on these funding sources.

The total comprehensive net expenditure for the year was significantly lower than the prior year: £0.4m in 2025/26, compared to £15.4m in 2024/25. A substantial increase in our income from fees and retained fines drove this improvement and more than offset the higher operating costs.

Grant-in-aid

Grant-in-aid continued to fund our freedom of information expenditure continued. In addition, grant-in-aid also funded our work on NIS, IPA and the eIDAS. No grant-in-aid was carried forward in 2025/26 (2024/25: nil).

Fees

Under the DPA, fees collected from organisations continue to finance data protection related work. People and organisations that process personal information need to pay us a data protection fee unless they are exempt. We issue a certificate of registration once we receive the fee.

Following the increase which took effect in 2024/25, the current annual fee structure is:

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

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

Monetary penalties

For serious breaches of the DPA, we can impose monetary penalties 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. Organisations can reduce a penalty by 20%, if they pay it 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 an organisation appeals the monetary penalties, the monetary penalty is not recognised until the First-tier Tribunal finalises the appeal process and upholds the penalty. The amounts recognised are regularly reviewed and adjusted 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.

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. Note 1.7 of the financial statements later in the report describes how we calculate this reduction.

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 the Treasury approved during 2022/23. This continues to ensure that fee-paying organisations do not fund such costs.

During 2025/26, we imposed £33.848m in monetary penalties (2024/25: £4.426m). Of the total penalties, £18.259m related to those under appeal, which has not been recognised in our financial statements line with our accounting policies. Also, £0.266m of the remaining penalties (net of provisions – £0.585m gross of provisions) we have yet to collect have agreed payment plans, so they are being paid in instalments.

During 2025/26 we also imposed £7,400 of GDPR fines (2024/25: £9,200).

At the year-end, the monetary penalties we are still to collect and pay to the Consolidated Fund amount to £42.743m (2024/25: £28.845m). The table below summarises movements in the year.

	2025/26 (£m)	2024/25 (£m)
Monetary penalties due at start of year	28.845	25.912
Monetary penalties imposed during financial year	33.848	4.426
Discounts due to early settlement	(0.03)	(0.016)
Monetary penalties written off or impaired	(43.17)	(25.149)
Monetary penalties collected in financial year and paid to the government's consolidated fund within year	(11.228)	-
Monetary penalties retained by the ICO for enforcement and litigation	(4.44)	(1.477)
Monetary penalties collected in financial year and due to be paid to the government's consolidated fund after the year-end	(3.133)	-
Monetary penalties yet to be collected at year-end	42.743	3.696
Of these: Monetary penalties at year-end on agreed payment plan	0.266	3.541

Fraud and error

There have been no instances of material fraud and error.

Financial instruments

Note 9 to the financial statements sets out details of our approach and exposure to financial risk. Note 1.15 to the financial statements provides further information about managing expected credit losses on civil monetary penalty debt.

Sustainability

The scale of our organisation means that the way we can have a significant impact on the environment and on our wider communities because of the way we manage and use our office spaces, how our staff travel to and from work and for business purposes, and the choices we make when purchasing goods and services. This section sets out our climate-related disclosures, prepared in line with the relevant recommendations of 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 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; and aligning to Government Property Agency and Cabinet Office Energy Performance Certificate targets.

Performance

We have continued to implement a range of measures aimed at reducing the organisation’s environmental impact, led by the work of the Green Group and the Facilities team. During the reporting period, we continue to review and manage several key documents, including the Net Zero Transition Plan, the Climate Change Risk and Opportunities Assessment, and the Environmental Policy. These, together with our broader sustainability strategy, have been subject to review by the Audit and Risk Committee and the ET. The associated environmental risks have been monitored through established internal governance and risk-management processes.

As we advance our work on environmental sustainability, our internal governance framework ensures that all significant decisions are subject to appropriate scrutiny and approval by the relevant committees. We are also examining opportunities to further integrate climate-related considerations into our governance processes.

Our performance against the sustainability and Greening Government Commitments (GGC) targets shows that we are exceeding the objectives set against the 2017/18 baseline, except on travel. We have continued to make progress with our building's emissions, but our continuing international role has required more flights as our influence increases globally.

Although these baseline targets were due to end at the start of this financial year, central government has not yet formally approved the new targets. Current indications suggest that these will be finalised early in the 2026/27 financial year, with 2025/26 performance data expected to form the basis of the new baseline.

Target: Reduce the overall greenhouse gas emissions (GHG) from the baseline.
☑ We have increased our overall GHG emissions by 29.5% from the 2017/18 baseline

Target: Reduce direct emissions from buildings compared with the baseline (138 tonnes).
☑ We reduced our direct emissions from buildings by 24 tonnes (17.4%) despite considerable growth in our staffing and estate.

Target: Reduce water consumption by at least 8% from the baseline.
☑ We reduced our water consumption by 92%.

Target: Reduce the amount of waste generated by 15% from the baseline.
☑ We reduced our waste by 43%.

Target: Reduce paper use by at least 50% from the baseline.
☑ We reduced our paper use by 90%.

In 2025/26 the success of our sustainable procurement practices was best shown via several sources.

- Our head office in Wilmslow and our Belfast office are now on a 100% Pure Green tariff for electricity. Pure Green is zero emissions and uses renewable sources such as solar, wind and hydro providing zero emissions (we do not directly source electricity for our Cardiff, Edinburgh or London offices).

Greenhouse gas emissions

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

We have revised the figures for CO_2 emissions arising from electricity usage for previous years from those reported in previous annual reports. This reflects Department for Energy Security and Net Zero (DESNZ) grid average emission rates. This 'location-based' reporting method reflects the one taken when reporting progress against the GGC.

We have denoted some figures in the tables below with an *. This indicates that the total is not a direct sum of the figures contributing to it because of rounding.

Total tonnes CO_2	2022/23	2023/24	2024/25	2025/26
Scope 1 (gas)	29	40	36	32
Scope 2 (electricity)	96	54	91	82
Scope 3 (travel)	113	350	192	229
Total emissions	238	444	319	343

Tonnes CO_2 per full-time equivalent staff	2022/23	2023/24	2024/25	2025/26
Scope 1 (gas)	0.03	0.04	0.03	0.03
Scope 2 (electricity)	0.10	0.05	0.09	0.08
Scope 3 (travel)	0.12	0.34	0.19	0.22
Total	0.24	0.43	0.31	0.33

Waste minimisation and management and finite resource consumption

Total waste, water and paper consumption	2022/23	2023/24	2024/25	2025/26
Waste / tonnes	17	15	17	21
Water consumption / m3	413	447	504	488
A4 paper / reams	310	391	346	427

Waste, water and paper consumption per full-time equivalent staff	2022/23	2023/24	2024/25	2025/26
Waste / tonnes	0.02	0.01	0.02	0.02
Water consumption / m^3	0.41	0.43	0.49	0.46
A4 paper / reams	0.31	0.38	0.34	0.40

Waste, water and paper expenditure	2022/23	2023/24	2024/25	2025/26
Waste (£)	11,646	11,841	13,846	14,175
Water (£)	13,638	9,933	10,970	13,500
A4 paper (£)	1,387	1,641	1,668	2,157

Waste disposal by destination	2022/23	2023/24	2024/25	2025/26
Waste recycled (t)	5.89	3.96	5.50	9.13
Waste composted (t)	0.00	0.00	0.00	0.06
Waste incinerated with energy recovery (t)	10.74	11.04	11.49	11.36
Waste incinerated without energy recovery (t)	0.00	0.00	0.00	0.00
Waste to landfill (t)	0.00	0.00	0.00	0.00
Total disposal (t)	16.63	15.00	16.99	20.52

Total travel

Cars	2022/23	2023/24	2024/25	2025/26
Kms	59,911	171,253	68,371	103,739
Cost £	15,037	25,043	17,677	28,737
Tonnes CO_2	11	31	9	15

Rail	2022/23	2023/24	2024/25	2025/26
Kms	394,105	770,085	734,943	902,330
Cost £	125,262	238,978	214,327	268,160
Tonnes CO_2	15	27	25	32

Flights	2022/23	2023/24	2024/25	2025/26
Number	206	774	399	454
Kms (total)	383,731	958,741	538,310	717,180
Kms (international)	351,764	815,767	452,027	603,928
Kms (domestic)	31,967	142,974	86,283	113,252
Cost £	99,533	138,006	87,495	228,425
Tonnes CO_2	87	292	158	181

Travel summary	2022/23	2023/24	2024/25	2025/26
Cost £	239,832	402,207	319,499	540,132
Tonnes CO_2	113	350	192	229

Travel per full-time equivalent staffing

Cars	2022/23	2023/24	2024/25	2025/26
Kms	60.02	164.26	66.44	97.30
Cost £	15.06	24.02	17.18	26.96
Tonnes CO_2	0.01	0.03	0.01	0.01

Rail	2022/23	2023/24	2024/25	2025/26
Kms	394.82	738.62	714.16	846.46
Cost £	125.49	229.21	208.27	251.56
Tonnes CO_2	0.02	0.03	0.02	0.03

Flights	2022/23	2023/24	2024/25	2025/26
Number	0.21	0.74	0.39	0.43
Kms	384.42	919.57	523.09	672.78
Cost £	99.71	132.37	85.02	214.28
Tonnes CO_2	0.09	0.28	0.15	0.17

Travel summary	2022/23	2023/24	2024/25	2025/26
Cost £	240.26	385.60	310.46	506.69
Tonnes CO_2	0.11	0.34	0.19*	0.22

Total utilities

Gas	2022/23	2023/24	2024/25	2025/26
kWh	160,331	223,312	198,175	174,616
Cost £	10,350	11,862	11,133	9,379
Tonnes CO_2	29	40	36	32

Electricity	2022/23	2023/24	2024/25	2025/26
kWh	456,162	581,427	402,489	364,468
Cost £	126,664	194,200	130,870	107,757
Tonnes CO_2	96	54	91	82

Utility summary	2022/23	2023/24	2024/25	2025/26
Cost £	137,015*	206,062	142,003	117,137
Tonnes CO_2	125	94	127	114

Utilities per full-time equivalent staffing

Gas	2022/23	2023/24	2024/25	2025/26
kWh	160.62	214.19	192.57	163.80
Cost £	10.37	11.38	10.82	8.79
Tonnes CO_2	0.03	0.04	0.03	0.03

Electricity	2022/23	2023/24	2024/25	2025/26
kWh	456.98	557.67	391.11	341.90
Cost £	126.89	186.27	127.17	101.08
Tonnes CO_2	0.10	0.05	0.09	0.08

Utility summary	2022/23	2023/24	2024/25	2025/26
Cost £	137.26	197.64*	137.99	109.88
Tonnes CO_2	0.13	0.09	0.12	0.11

Whistleblowing disclosures

We are a 'prescribed person' under the Public Interest Disclosure Act 1998. This means whistleblowers have protection when disclosing certain information to us.

Receiving information from whistleblowers is important for our understanding of the views and concerns of the public and allowing us to safeguard and empower people.

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 our organisation 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 or 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. As part of an ongoing review project to make improvements in the way whistleblowing disclosures are made, in March 2025 we made an online

form and associated guidance more prominent on our website. This led to an overall increase in the number of reports handled through the whistleblowing process.

There were 1,541 whistleblowing disclosures made to us about external bodies from 1 April 2025 to 31 March 2026. This compares with 308 reported for the full financial year 2024/25. This significant increase has primarily been driven by the whistleblowing disclosure form being made much more prominent on our website.

We recorded all information provided and used it to develop our overall intelligence picture. We took further action on 180 of these disclosures (2024/25: 26) which resulted in referrals as follows:

- 25 disclosures were taken into consideration by the Investigations department.
- 28 disclosures were referred for further consideration to other ICO departments.
- 126 disclosures were considered for non-payment of the data protection fee.
- One disclosure was referred to an external agency for awareness and any appropriate action.
- After review and assessment, 1,304 of the 1,541 disclosures resulted in no further action at that time (2024/25: 282 of 308).
- 57 disclosures have been through the whistleblowing procedure but were subsequently withdrawn, were duplicate cases, or were closed for other reasons.

Going concern

The DUAA 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.

These changes will not affect our ongoing ability to provide services. All our functions, and our assets and liabilities without exception will transfer to the new entity, ensuring continuity of services. At the time of writing, these changes have not taken place, but we expect them to take place during 2026/27.

Taking into account the nature of the transition and continuity of our functions within the new Information Commission, once that transition takes place, and considering a 12-month period of continuing to deliver on our functions and provide services from the date of signing these financial statements, we consider it appropriate to prepare these financial statements on a going concern basis as a non-trading entity continuing to provide statutory public services.

We have received an indicative grant-in-aid budget settlement from DSIT for 2026/27 at £8.6m (2025/26 out-turn: £7.9m). The budgeted data protection fee income for 2026/27 has increased by £2.9m to £100.9m from the outturn in 2025/26 (2025/26 out-turn: £98m). We have also budgeted fine income of £7.5m (2025/26 out-turn £4.4m) to be used to help offset some specific enforcement and litigation activities' costs. This is aligned to the netting off agreement approved by Treasury. Other income is budgeted for 2026/27 representing bank interest used to offset bank and related charges, and other potential funding to support technical innovation in conjunction with other regulators.

We have reviewed and prioritised our expenditure as part of the annual planning and budget setting process and we are considering initial preparations for developing our new strategy beyond ICO25.

Paul Arnold MBE
13 July 2026

Part B – Accountability report

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

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

The Data (Use and Access) Act 2025 (DUAA) received Royal Assent in June 2025. This introduced a change to our governance structure to one that is used for some other UK regulators. Our powers, duties and functions will be vested in the new statutory board called the Information Commission, rather than with the Information Commissioner as a corporation sole. We expect these changes to take effect during 2026/27. The new statutory body means our organisation will be more resilient, bringing in new perspectives to our decision-making and leadership.

On 19 June 2026, John Edwards resigned from his role as the Information Commissioner. As a Crown appointee and accountable to Parliament, Mr Edwards submitted his resignation to the Department for Science, Innovation and Technology (DSIT).

Mr Edwards voluntarily stepped back from his duties on 26 February 2026 to enable an independent workplace investigation which related to him. During the period from 26 February to 19 June, Mr Edwards remained as the Commissioner, with the organisation continuing to make decisions in accordance with the scheme of delegation, to ensure continuity in our leadership and regulatory work. The ICO's Non-Executive Directors and the Executive Team remained in place, as set out later in this report.

In the period from 26 February to 10 June, the Commissioner was available should his input or oversight be needed to discharge our duties. This was set out in a letter to the Science, Innovation and Technology Committee on 28 April 2026.

As announced on 10 June 2026, the investigation concluded that there was a case to answer and the Commissioner was deemed temporarily unable to act in fulfilling his responsibilities.

From 10 June, Paul Arnold was given temporary responsibility for the Information Commissioner's non-delegable responsibilities. This is because the law states (Schedule 12 of the Data Protection Act 2018), during any period where a serving Information Commissioner is unable to act or where there is a vacancy in the role, the Deputy Commissioners take on the reserved Information Commissioner's responsibilities. As set out in the ICO's Scheme of Delegation, this means Paul Arnold took on these responsibilities. DSIT were informed of

these arrangements and the Science, Innovation and Technology Committee notified.

Following Mr Edwards' resignation with immediate effect on 19 June, these delegations continued, as there was a vacancy in the role of Information Commissioner.

Paul Arnold is currently serving as Interim Chief Executive Designate of the Information Commission, alongside his Deputy Commissioner responsibilities at the ICO. In addition, due to the Commissioner being temporarily unable to act, on 8 June DSIT designated Paul as Temporary Acting Accounting Officer for the ICO.

Through the year, Paul attended the ICO's Audit and Risk Committee, was a member of the Management Board and Executive Team and was the Accountable Officer, supporting the Commissioner in his Accounting Officer role, meaning throughout the year he has maintained the oversight and been provided with the assurance required to undertake this role and sign these accounts.

Statement of Accounting Officer's responsibilities

The Accounting Officer's responsibilities remained consistent for the Information Commissioner's Office. Under paragraph 11(1)(b) of schedule 12 to the DPA, the Secretary of State directs the 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 our income and expenditure, Statement of Financial Position and cash flows for the financial year.

In preparing the accounts, Accounting Officers must comply with the requirements of the government Financial Reporting Manual (FReM) 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 they have followed applicable accounting standards as set out in the FReM, and disclose and explain any material departures in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that we will continue in operation; and
- 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 is responsible for designating the Accounting Officer for the ICO a, and they did so during the period covering this report as set out above. The Non-Departmental Public Bodies' Accounting Officer Memorandum, issued by the Treasury and published in Managing Public Money, sets out 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.

As the Temporary Acting Accounting Officer, Paul Arnold 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 set out above, until 8 June 2026 John Edwards was responsible for effective financial stewardship of the ICO throughout the 2025/26 financial year. To support him in this role, he designated Paul Arnold, as Accountable Officer. This was a contractual responsibility and allowed the Information Commissioner to have a separate, and not term-limited, accountable person charged with stewardship and probity for the Information Commissioner's Office's use of public money. From 8 June 2026, Paul Arnold was designated as the Temporary Acting Accounting Officer for the ICO by DSIT.

Corporate Governance report

Here you can find information about:

- the Information Commissioner's Office's Management Board and the committees that supported the Information Commissioner;
- how we managed and assess key risks; and
- the other sources of assurance that we used. We had the systems described in this section of the report in place throughout 2025/26 and up to the signing of the accounts.

On 31 March 2026, we agreed that the terms of one non-executive director and two independent members of committees would end in line with the anticipated date of governance transition. The remaining non-executive directors agreed to continue in their roles until the point of governance transition to the Information Commission.

Directors' report

Composition of the Management Board and details of the Chair and Interim Chief Executive Officer Designate

During 2025/26, John Edwards was the Information Commissioner. He was also the Chair of the Management Board and Chief Executive Officer of the ICO. The Governance Statement details membership of our Management Board during 2025/26, along with further information.

During 2025/26, we planned the transfer of functions from the ICO to the Information Commission, as required by the DUAA. Following a fair and open recruitment process, Paul Arnold was appointed Interim Chief Executive Officer Designate of the Information Commission. His appointment took effect from 30 June 2025.

John Edwards (the Information Commissioner) was appointed Chair of the Information Commission. His appointment took effect from 20 August 2025, when the Chair provisions in the Act came into force. However, he resigned this position, along with his position as Information Commissioner, on 19 June 2026.

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

We maintained a register of interests for the Information Commissioner and Management Board throughout 2025/26 and up to the date of governance transition. We published this on our website. We also ask for declarations of interest in any of the items considered at meetings of Management Board, Audit and Risk Committee, People Committee and Regulatory Committee meetings. We manage interests in line with our senior leaders conflicts of interest policy, which is available on our website.

ICO personal data breach (PDB) incidents

For the financial year 2025/26, we notified the ICO (in its capacity as supervisory authority) of two PDBs in accordance with our obligations under article 33 of the UK GDPR (2024/25: none). Both breaches involved the accidental disclosure of limited volumes of personal information because of misaddressed communications. No material harm was evident, but as a precaution, we assessed the breaches as likely to result in a risk to the rights and freedoms of the people affected. From this, we identified lessons learned to help prevent similar recurrences. In our capacity as supervisory authority, we also confirmed no further regulatory investigation would be carried out.

Although there is potential for conflict of interests in the ICO referring a data breach to itself for investigation, this process is carefully managed. Any of a data breach reported by the ICO (as a public authority) to the ICO (as a supervisory authority) is handled by a separate department to the department which would report the data breach. This also aligns to the approach used for any data protection or FOI complaints received by the ICO as a regulator about the ICO as an organisation.

Directors' statement

At of 31 March 2026, our leadership team consisted of the Information Commissioner, two executive directors and seven non-executive directors. Each of these persons, at the time this report was approved, has confirmed that[3]:

- 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

During 2025/26 and during the period up to transition, the Information Commissioner was a corporation sole as established under the DPA 1998 and as confirmed under the DPA 2018. 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 our independence is enshrined in legislation.

Relationship with our sponsoring department

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, and under that agreement, DSIT now performs the functions previously performed by DCMS. At the time of publication of this annual report, the agreement between us and DSIT was being reviewed.

The Management 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

[3] At this date, there were only six non-executive directors in post. As stated earlier in the report, the term of one non-executive director ended on 31 March 2026. In addition, as set out earlier in the report, John Edwards had resigned from his position as Information Commissioner.

enable our sponsor department to monitor the expenditure of public money allocated to the ICO.

Management Board

The Information Commissioner, as corporation sole, is responsible for setting the our strategic direction. The Information Commissioner achieves this through the work of our Management Board, which they chair.

The Management Board's terms of reference identify five primary areas of focus for the Board, which covers our:

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

The Board provides strategic direction to ensure we successfully and sustainably meets our long-term objectives. It operates collectively, holding the ET to account for our day-to-day leadership and regulatory outcomes.

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 2025/26.

The Board comprises executive and non-executive directors, with non-executive directors outnumbering executive directors. The Commissioner appoints non-executive directors for an initial period of three years, subject to extension by the mutual agreement with the Commissioner. We have set out below further information about the non-executive directors and their tenures. The Information Commissioner designates a Senior Independent Director from the group of non-executive directors. Nicola Wood holds this role. The Senior Independent Director was 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 (five meetings took place during 2025/26). We've set out below the Board members and their attendance at each meeting. The Board considers risk management (including potential climate-related risks) and operational, financial, organisational and corporate issues. The Board also receives reports from the Audit and Risk Committee, Regulatory Committee and People Committee. As set out in the sustainability section while climate-related risks are significant for the UK economy as a whole, we have limited scope to impact or control these risks within our work. Therefore, the Board held limited discussion on climate-related matters and of

such risks. This has been supplemented by reporting to Audit and Risk Committee about environment and sustainability (see below).

During 2025/26 there was one change to the membership of the Management Board: Stephen Bonner (Deputy Commissioner) left the organisation on 17 July 2025. We did not fill the role of Deputy Commissioner, which reduced the number of ET members who are also member of Management Board from three to two. All other members of the ET attend Board meetings. On 31 March 2026 Ranil Boteju's term as non-executive director ended. On 19 June 2026, John Edwards resigned from his post as Information Commissioner.

The table below details attendance of members at the Management Board meetings during the year.

	6 May 2025	30 Jun 2025	29 Sep 2025	10 Nov 2025	2 Feb 2026	16 June 2026
John Edwards	Yes	Yes	Yes	Yes	Yes	No
Paul Arnold	Yes	Yes	Yes	Yes	Yes	Yes
Ailsa Beaton	Yes	Yes	No	Yes	Yes	Yes
David Cooke	No	Yes	Yes	Yes	Yes	Yes
Emily Keaney	Yes	Yes	Yes	Yes	Yes	Yes
Jeannette Lichner	Yes	Yes	Yes	Yes	Yes	No
Jane McCall	Yes	Yes	Yes	Yes	Yes	Yes
Nicola Wood	Yes	Yes	Yes	Yes	Yes	Yes
Ranil Boteju	No	Yes	Yes	No	Yes	-
Stephen Bonner	No	No	-	-	-	-
Tracey Waltho	Yes	Yes	Yes	Yes	Yes	Yes

The Management Board considered various issues of substance during the year. These included:

- the delivery and impact of our ICO25 strategy, transformation activities, and work to empower businesses and enable growth through information;
- assurance and challenge of ongoing operational performance against our KPIs through our corporate scorecard reporting and customer service benchmarking;
- progress with the implementation of legislative changes arising from DUAA, as well as the impact of upcoming legislative proposals;
- research we did throughout the year, including year three of our data lives study;
- organisational planning matters, including budgeting, transformation programmes and financial scenario planning;

- progress and impact of our work to talk with the public through effective communications campaigns; and
- plans for developing the next iteration of our corporate strategy, to succeed ICO25.

Non-executive Board members

During 2025/26 the non-executive Board members of our Management Board were as follows:

Nicola Wood MBE, Senior Independent Director

Tenure: 11 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 consumers who need extra support 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: 11 years 8 months

Committees: Audit and Risk Committee (Chair)

Key skills: risk and audit, governance, transformation

Ailsa was a Management Board member at the Metropolitan Police Service, the 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 and does interim management and consultancy work, including: non-executive director of ACL-UK Ltd; governor of the Legal Education Foundation; and member of the Advisory Board for Information Management

and Information Systems of Leeds University Business School. Ailsa was awarded an OBE for services to policing in the 2010 Queen's New Year Honours.

David Cooke, non-executive Board member

Tenure: 9 years 5 months

Committees: Audit and Risk Committee, Regulatory Committee

Key skills: public and regulatory policy, large scale leadership, horizon scanning

Until March 2016, David was the Director (CEO) of the independent British Board of Film Classification, a post he held for nearly 12 years. Before that, he 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 a Visiting Professor in Public Policy Department at the University of Lincoln.

Jane McCall, non-executive Board member

Tenure: 9 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 until March 2025. In May 2020, she became the Chair of Peaks and Plains Housing Trust, a social housing provider based in Macclesfield. She has recently (January 2026) been appointed as Chair of Bolton Cares, an organisation providing social care for people in Greater Manchester. She also serves as a Non-Executive Director at the Office for Students, the regulator for higher education in England.

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 (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.

Ranil Boteju, non-executive Board member

Tenure: 3 years 6 months

Committees: 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. He has more than 20 years' global experience in Data and Analytics, with roles in Hong Kong, Singapore, Sydney and Auckland.

Ranil Boteju's term ended on 31 March 2026.

Jeannette Lichner, non-executive Board member

Tenure: 3 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 mentor/coach. 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 Elucidate 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.

Tracey Waltho, non-executive Board member

Tenure: 3 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 in the Civil Service, 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 she 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 as Director General Housing and Planning – leading government's COVID-19 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.

Audit and Risk Committee

The Audit and Risk Committee meets at least quarterly (five times during 2025/26). The committee supports the Management Board and ET by providing independent advice and guidance on the adequacy, effectiveness and potential improvements to our management of:

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

As assurance that the reporting mechanisms are in place and effective, the Audit and Risk Committee receives a quarterly report on incidents of fraud, security breaches and whistleblowing incidents. 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.

	24 Apr 2025	16 Jun 2025	23 Oct 2025	20 Jan 2026	26 Mar 2026	18 June 2026
Ailsa Beaton	Yes	Yes	Yes	Yes	Yes	Yes
David Cooke	Yes	Yes	Yes	Yes	No	Yes
Jayne Scott	Yes	Yes	Yes	Yes	Yes	Yes

As part of its role as a committee of the Management Board, the Audit and Risk Committee prepares an annual report that provides assurance on the effectiveness of internal and external audit and the quality of our systems of reporting and internal control. The Committee's annual report confirms that it is satisfied with the quality of internal and external audit and that it can take a measured and diligent view of the organisation's control environment. In the interests of transparency, we have also published this report on the ARC page of our website. The 2025/26 report, and previous reports, are available online.

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 2025/26.

The committee members are all non-executives. Jane McCall chairs the Committee. The other members are Jeannette Lichner, Tracey Waltho and Ranil Boteju. Angela Adimora is the independent member of the committee. The terms of Ranil Boteju and Angela Adimora ended on 31 March 2026.

The table below shows attendance of People Committee members at the meetings during the year.

	10 Apr 2025	15 July 2025	21 Oct 2025	21 Jan 2026
Jane McCall	Yes	Yes	Yes	Yes
Angela Adimora	Yes	Yes	Yes	Yes
Ranil Boteju	Yes	No	Yes	Yes
Jeannette Lichner	Yes	Yes	Yes	Yes
Tracey Waltho	Yes	No	Yes	Yes

The meetings of the People Committee in 2025/26 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 employee experience programme (including the workforce strategy), pay strategy, and equality, diversity and inclusion (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
- review of people-related performance indicators.

Remuneration Advisory Sub-Committee

The Remuneration Advisory Sub-Committee provides challenge, advice and scrutiny to the Information Commissioner on matters of pay and ET 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. Ranil Boteju's term ended on 31 March 2026.

The table below shows attendance of Remuneration Advisory Sub-Committee members at the meetings during the year.

	28 Apr 2025	15 Jul 2025
Jane McCall	Yes	Yes
Ranil Boteju	Yes	No
Jeannette Lichner	Yes	Yes
Tracey Waltho	Yes	No

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 usually meets on a quarterly basis (three times during 2025/26). The committee usually has nine members, including three non-executive members and an independent member[4].

It is chaired by the Information Commissioner. Peter Hustinx is the independent member of the committee. Where John Edwards was unable to attend meetings, Paul Arnold chaired the meetings in his absence. Peter Hustinx's term ended on 31 March 2026.

	16 Jun 2025	18 Sep 2025	5 Mar 2026
John Edwards	No	No	No
Paul Arnold	Yes	Yes	Yes
Stephen Bonner	No	-	-
David Cooke	Yes	Yes	Yes
Peter Hustinx	Yes	Yes	Yes
Emily Keaney	Yes	Yes	Yes
Jeannette Lichner	Yes	Yes	Yes
Melissa Mathieson	Yes	Yes	Yes
Ian Hulme	-	Yes	Yes
Tracey Waltho	Yes	Yes	Yes
Tim Capel	-	Yes	Yes

The meetings of the Regulatory Committee in 2025/26 have included items on:

- delivery of our Better Regulatory Interventions transformation programme;
- delivery of our strategic causes;
- significant regulatory activity, particularly about our strategic causes;
- the approach to ensuring compliance with data protection regulations in the specific sectors;
- our statutory obligations under regulatory acts;

[4] After Stephen Bonner left the ICO, there were 10 members of Regulatory Committee for the remainder of its meetings in 2025/26, as Ian Hulme and Tim Capel filled Stephen Bonner's role in a job-share arrangement. As such, both were members of Regulatory Committee during this period. Tim Capel left the ICO on 12 March 2026, and the Committee returned to nine members from this date.

- devolved nations regulation;
- research we did throughout the year, including year three of our data lives study;
- the pipeline for developing and publishing guidance, particularly in areas where new guidance is required because of the DUAA; and
- our approach to measuring the impact of our regulatory work.

Executive team

The ET provides our day-to-day leadership and is responsible for developing and delivering against ICO25. As of 31 March 2026, the team consisted of the:

- Information Commissioner;
- Interim Chief Executive Officer Designate of the Information Commission;
- Deputy Commissioner (Regulatory Policy);
- Executive Director (Regulatory Supervision);
- Executive Director (Regulatory Risk and Innovation);
- Executive Director (Digital, Data and Technology and Customer Experience);
- Executive Director (Strategic Communications);
- Executive Director (Strategy, Resources and Transformation); and
- General Counsel.

During 2025/26 the following changes took place on the executive team:

- Binnie Goh joined as General Counsel on 4 August 2025;
- William Malcolm joined as Executive Director (Regulatory Risk and Innovation) on 26 August 2025. Stephen Almond, who had filled the role of Executive Director (Regulatory Risk) on a temporary basis since 2024/25, reverted to his previous substantive role as Director of Technology and Innovation;
- Stephen Bonner left the organisation on 17 July 2025. Tim Capel, previously Interim General Counsel, and Ian Hulme, Director of Regulatory Assurance, were appointed to fill the Executive Director (Regulatory Supervision) role on an interim, job share basis, starting on 7 July 2025. We did not designate them as Deputy Commissioners. Tim Capel left the organisation on 31 March 2026, but Ian Hulme continued to fill this role on an interim basis.
- We dis-established the vacant role of Executive Director (Customer Service) on 3 July 2025, moving the duties of this role to existing Executive Director roles.

As set out earlier in this report, Paul Arnold was appointed Interim Chief Executive Officer Designate to the Information Commission from 30 June 2025.

There are three changes which have taken place or are expected to take place to ET during 2026/27:

- John Edwards resigned from his post as Information Commissioner on 19 June 2026.
- Sam McVaigh joined executive team as Interim Executive Director of Strategy and Resources on 9 June 2026, on a six-month basis. Jen Green left the ICO on 30 June 2026;
- Angela Balakrishnan will leave the ICO on 2 August 2026. At the time of writing, we are in the process of recruiting a replacement for Angela on an interim basis.

Information about each of the ET members is available on the Executive Team page of our website. The following structure chart illustrates the ET structure as at 31 March 2026.

The senior leadership team supports the ET in its role. As at 31 March 2026, this team consists of 27 directors across the organisation, an increase of two directors from 31 March 2025. This increase is because we created two new posts at director level: Director of Business Services and Director of AI & Biometrics.

Board effectiveness

The Management Board has considered its compliance with the 'Corporate governance in central government departments: Code of good practice 2017'. We are not required to adopt all aspects of the code but we have aligned to it as far as practical. Where there is divergence, the Board considers that there are good reasons for this either because of 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 our 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 act contrary to the majority view of the Board. There have been no such instances in 2025/26. This is also the case for the Management Board's committees.
- Although we have a Remuneration Advisory Sub-Committee to advise the Information Commissioner on remuneration policies about ET 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 our non-executive directors come from public sector backgrounds, rather than the commercial private sector as advised in the code.
- The Board operates within our overall system of corporate governance.

In 2025/26, the Management Board completed an internal light touch effectiveness review.

The review demonstrated overall satisfaction with the effectiveness and operation of the Board. The Board identified areas of good practice, including:

- the balance between constructive challenge of the executive and targeted support for the executive;

- the strong assurance provided through the Board's Committees;
- the robust oversight the Board provided across core aspects of our strategy and performance;
- the breadth of expertise of board members which enhanced the quality of the Board's discussion and scrutiny; and
- the quality of secretariat and administrative support the Board received.

Areas for further consideration and development included:

- enhancing the role of non-executives at early stages of complex or sensitive issues;
- creating opportunities for the board to explore strategic issues in depth;
- increasing the breadth of perspectives brought to the board, including external perspectives; and
- ensuring the consistent involvement of board members and executives, particularly in building relationships with the new board.

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

In addition to the Board effectiveness review, there were internal effectiveness reviews by the Audit and Risk Committee, People Committee and Regulatory Committee. These reviews concluded that the committees were operating effectively, and they identified advice for future sub-committees of the Information Commission.

Risk assessment

Risk management and internal control

Effective risk management is integral to how we set our priorities, allocate resources and deliver our statutory objectives. We maintain a structured system of risk management and internal control designed to identify, assess and manage principal and emerging risks, support informed decision-making, and provide reasonable assurance over the achievement of organisational objectives.

Responsibilities

The Information Commissioner, with support from Management Board, has overall responsibility for maintaining a sound system of risk management and internal control that supports the delivery of our objectives and safeguards public value. The ET is responsible for the design, operation, and embedding of the risk management framework across the organisation.

The Audit & Risk Committee supports the Management Board and the Commissioner by providing independent oversight and assurance on the effectiveness of the system of risk management and internal control, including

through regular reporting, focused reviews of significant risks, and consideration of internal and external audit findings.

Risk management framework and processes

We operate an ongoing and embedded process for identifying, evaluating and managing risks and opportunities at corporate, directorate and operational levels. We assess risks using a consistent scoring methodology and reviewed against our agreed risk appetite to inform escalation, mitigation or acceptance decisions. We review risk appetite at least annually and whenever we materially reassess corporate risks.

We record principal and emerging risks on the corporate risk register and management regularly reviews them. Where risks reduce in significance, we may de-escalate responsibility to lower-level risk registers. This ensures we continue to monitor and manage risks at the appropriate level. We consider climate-related risks both through a dedicated climate risk register and within the corporate risk register where they may give rise to wider operational or strategic impacts.

The performance report sets out further information on how principal risks have affected performance during the year and how mitigations have supported delivery of objectives.

Monitoring, review and assurance

We support the risk management framework by clearly defined risk ownership, regular reporting cycles, aligned corporate and directorate-level risk registers, and formal escalation and de-escalation arrangements. The ET and Delivery Group monitor principal risks, with appropriate challenge and oversight.

The Audit & Risk Committee, informed by internal audit reviews and external audit activity, provides independent assurance. Together, these arrangements support the effectiveness of the risk management and internal control systems through regular monitoring, evaluation and review.

Review of effectiveness

We review the effectiveness of our system of risk management and internal control on an ongoing basis through management review, ET challenge, internal audit assurance, and Audit & Risk Committee oversight. We also carry out an annual risk maturity assessment with senior leaders to evaluate progress against our risk maturity ambitions, identify the improvements we achieved, and highlight areas that require further development.

During 2025/26 the risk framework operated well in practice, with us increasingly embed risk in decision-making and governance. In 2026/27, we aim to strengthen further the clarity of the risk hierarchy, including risk ownership, accountability and escalation routes.

Compliance with recognised standards

We have considered our alignment with HM Treasury's Orange Book: Management of Risk – Principles and Concepts. We consider our risk management practices to comply with the Orange Book's five principles (part A) and its accompanying suite of guidance (part B), except for one area that requires further development.

The area we identified for improvement relates to portfolio-level risk management. While programme and project risks are well managed and embedded across the organisation, portfolio management is a relatively new discipline for us and it continues to mature. Further development of the portfolio strategy during the next financial year will provide opportunities to clarify, strengthen and embed risk management at the portfolio level.

We will continue to progress these improvements over the coming year with the aim of demonstrating a sustained period of full alignment with the Orange Book's requirements.

Statement on operation of the system

The system of risk management and internal control described above was in place throughout the year ended 31 March 2026. It remained in operation up to the date of approval of the Annual Report and Accounts.

Sources of assurance

As Temporary Acting Accounting Officer, Paul Arnold is responsible 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. It is also informed by 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 2025/26 stated:

"I am providing an overall Moderate opinion on the framework of governance, risk management and control within the ICO for the year ended 31 March 2026. Based on my assessment, and considering insights from other government bodies we cover, it is my opinion that the Information Commissioner's Office compares favourably in its approach and the maturity of its governance, risk management and control framework. While this headline opinion remains the same as last year, our engagement and analysis of our findings and recommendations continues to demonstrate a maturing risk management and control environment and this has been achieved despite

undergoing a significant restructuring in readiness to becoming the Information Commission."

'Moderate' is the second highest of the four ratings GIAA offers: 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 18 recommendations from their audits during 2025/26. Of these, 11 were due for implementation before year-end. The remaining seven recommendations are due for implementation during 2026/27.

Audits completed in previous years had also raised 29 recommendations. Of these, 26 recommendations had a due date during 2025/26 and three recommendations had a due date during 2026/27.

Internal audit follows up on the implementation of recommendations during the year. In total, internal audit reviewed the progress of 38 agreed recommendations which were due during 2025/26 (37 due in 2025/26 and one due in 2026/27). GIAA has confirmed that all of these recommendations have been closed. This leaves nine recommendations to be addressed during 2026/27, of which one recommendation is rated as 'high' priority and is being addressed: a complete skills assessment of the Finance Directorate has been undertaken and is being used to develop a finance training strategy by 30 September 2026.

The Information Commissioner is satisfied that a plan is in place to implement all the recommended improvements to the system of internal control in an appropriate timescale and to ensure continuous improvement of this system. The Information Commissioner is also satisfied that we have identified all material risks and are effectively managing those risks .

Whistleblowing arrangements

As well as being a 'prescribed person' under the Public Interest Disclosure Act 1998 (as set out earlier in the report), we also have a whistleblowing policy to advise staff how to raise concerns. This is available on our website and staff intranet site.

During 2025/26, we received two formal whistleblowing disclosures under our whistleblowing policy (2024/25: one). We continue to promote a culture where stakeholders and staff feel able to raise concerns, and arrangements remain in place to ensure people can raise concerns confidentially and without fear of detriment. We report disclosures to our Audit and Risk Committee to provide assurance that our reporting and processes are working as intended.

Overall assessment of control environment

Based on the information provided in this section of the annual report and the discussions at their various meetings, it is the view of the Information

Commissioner and the Management Board that there is a strong system of controls throughout our governance system. This system is operating effectively with no significant weaknesses. This view reflects supported our 'Moderate' assurance rating from our internal audit provider and the timely completion of all internal audit actions which were due during 2025/26.

Remuneration and staff report

This section provides information about our remuneration policy, staff involvement and wellbeing, and EDI. There are also key disclosures about staffing costs.

Remuneration policy

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

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

We are bound to the standard public sector pay remit guidelines issued by Cabinet Office. We conducted our annual pay review in line with the requirements of this guidance. We make staff appointments on merit, based on fair and open competition and, unless otherwise stated, these 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 ET pay, the Information Commissioner also considers the advice of our independent Remuneration Advisory Sub-Committee. We appoint ET members on permanent contracts with a notice period of three calendar months.

We appoint non-executive directors for an initial term of three years, renewable by the Information Commissioner by mutual agreement.

In 2025/26, we typically expected our non-executive directors to contribute 22 to 30 days per annum to their role with us. Non-executive directors receive an annual fee of £22,464 (2024/25: £22,464). We typically expect our Senior Independent Director to contribute 40 days per annum to their role with us. They receive an annual fee of £34,560 (2024/25: £34,560).

There may also be times when, because of the workload of the Management Board, our non-executive directors need to contribute significantly more time than we typically expect to their role with us. In these circumstances, we may pay our non-executive directors 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 deliver our objectives. In our 2025 people survey, 92% of colleagues reported being familiar with our values and we continue to ensure they are a core part of our ways of working. They are the basis of our performance frameworks, and in 2025, we celebrated our values in action through our first colleague recognition awards. We continue to ensure we're bringing our values to life and are further defining the behaviours that underpin them.

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

This year, we are taking targeted action to deliver several key actions required to bring our culture to life, by both tackling some of the potential barriers to the culture we want to see and strengthening our articulation and communication of our desired culture in action. 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.

We continue to focus on how we can best support our staff's health and wellbeing. Our people survey, completed in 2025 and to which 897 employees responded (84% of the total workforce [2024/25: 85%]), told us that 67% of staff feel we genuinely care for their health and wellbeing (2024/25: 66%). Overall sentiment with respect to wellbeing was high, with 86% of staff feeling like they were treated fairly at work, and 81% believing that the ICO respects individual differences and cultures (2024/25: 80%).

Also, 87% of staff responded that they know how to access wellbeing information, and 89% told us they know how to access mental health information (2024/25: 82% for both types of 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 more easily connect, collaborate, and engage with inclusion and wellbeing resources. 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 10% of staff reported that they had personally experienced bullying, discrimination or harassment whilst at work (2024/25: 8%; civil service benchmark of 9%) we have reiterated our zero-tolerance position on any and all forms of bullying, discrimination and harassment and set out our expectations on how we will strengthen our support to all colleagues. This includes building our new Dignity at Work Policy, a volunteer network of Speak-Up Champions and a range of activities delivered in our Dignity at Work Week during 2025.

To inform our approach we gave colleagues an opportunity to get involved in workshops led by a member of our ET to help us dig deeper into what we heard about bullying, harassment and discrimination so we can be clear on what action we'll take. We have also conducted further analysis of our people survey results to better understand variances in responses across our workforce demographics. This insight will inform the work we're doing to refresh our EDI objectives, ensuring we also continue 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, to ensure that we are seeking and listening to employee feedback, we have continued to work closely with our staff forum, EDI networks, EDI steering group, and our recognised trade unions. We want to ensure that our staff feel that they have a voice and can share their feedback and ask questions, including of our ET and senior leaders, through hybrid events and via our intranet (Iris). We have clear communications channels in place to ensure that we provide regular updates to all staff, informing them about work across our organisation. This applies both internally and externally, through intranet updates, senior leadership updates, virtual events, or people manager briefings.

Equality, diversity and inclusion

We value what makes us unique, so we can better understand and serve our customers, society and the economy. This means that, as a workforce, employer and regulator we must be equal, diverse and inclusive. We're making sure EDI is a thread that runs through every aspect of our organisation.

EDI has continued to be a priority for us in recent years. In 2023 we launched our three EDI objectives. Delivery of these objectives is through our EDI action plan that sets out the actions we will take over a three-year period until 2026.

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.

Among other things, we have done the following:

- We became a member of 'Women in Data' - a movement and force for change in the realm of data science and analytics. As the UK's data protection regulator, we want to ensure that our workforce represents the communities we serve. Around two-thirds of our organisation's employees are women, and we're proud of how we create space for women to have fulfilling careers in lots of different data specialisms.
- We 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. Across all externally appointed candidates during the April to March period, 53% of appointees shared that they were from an ethnic minority background. The composition of the workforce sharing that they were from an ethnic minority background has increased from 18% (2025) to 20% (2026).
- Through working with third parties, we launched a voluntary mentoring programme in October 2025. This provides targeted development for LGBTQ+ colleagues by connecting LGBTQ+ leaders across sectors to share knowledge, guidance and support.

EDI objective 2: Our culture will be inclusive

We are 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.

Among other things, we have done the following:

- We launched our first ever Recognition Awards: The recognition awards event was a powerful way to build an inclusive culture because it celebrated the diverse contributions and achievements of colleagues across all backgrounds.
- We launched 'Dignity at Work Week', a week-long campaign designed to raise awareness around bullying, harassment and discrimination in the workplace. In this week we introduced new people manager toolkits, a new e-learning module on recognising and tackling bullying, harassment and discrimination, and invited an external speaker from a charity to speak about bullying in the workplace.
- We launched our new volunteer network of Speak-Up Champions. Made up of a passionate group of volunteers, Speak-Up Champions are available to all

colleagues and will operate in a similar way to our Mental Health First Aiders, providing a 'friendly face' at a time of need. They're committed to fostering a culture of openness, respect, and psychological safety across our organisation and are here to listen, empathise, and signpost individuals to the range of support options available.

- Through the delivery of our senior leadership development programme (Leading the ICO), all senior leaders are required to seek feedback from a range of colleagues (junior, peer and more senior), and we incorporate this feedback into the programme content to support the development of greater awareness.
- Through our ongoing work on developing our culture, we are keen to develop a greater understanding of the value and importance of a culture of continuous feedback, where colleagues feel comfortable to both give and receive feedback in a psychologically safe environment.

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 where we can 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 need extra support and communities of unmet need.

Among other things, we have done the following:

- We launched a new impact dashboard on our website – strengthening how we communicate by enabling us all to talk consistently and confidently about the impact we've achieved through our work. The dashboard includes examples on what we're doing to deliver on our commitments to people, businesses, and organisations across the UK. They highlight how our work protects individuals, helps businesses invest, innovate and grow, and drives openness and accountability in public bodies.
- We held the Data Protection Practitioners' Conference (DPPC) in 2025, which a record number 7,000 people attended. 87% of delegates said the keynote speech gave them a clearer understanding of our priorities and 91% agreed that the Q&A gave additional insights into our thinking on a range of topics.

Our workforce demographics

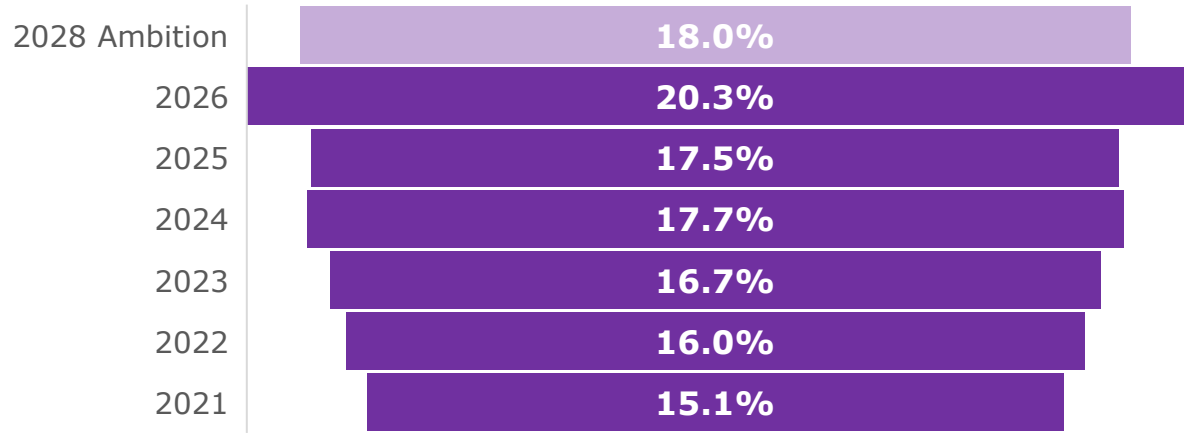
As part of our EDI objectives and supporting action plan, we have set EDI workforce demographic targets to achieve by 2028. The table below includes the 2021 census UK demographics for the three groups we have captured sufficient data to benchmark against:

	ICO target	Top four[5] 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 2026, our workforce demographics consisted of 64% female staff and 36% male staff (31 March 2025: 64% female, 36% male). As at 31 March 2026, 57% of our top four grades are female (31 March 2025: 57%).

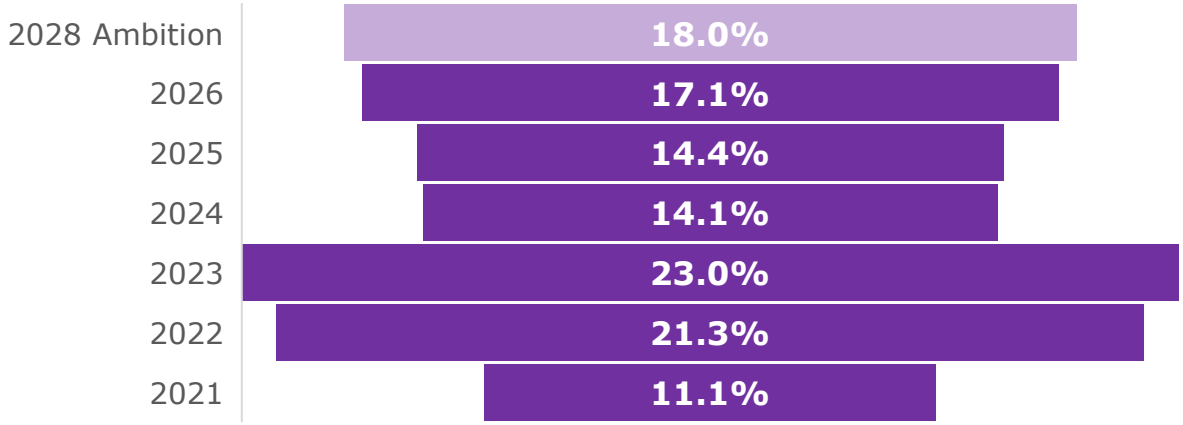
As at 31 March 2026, 95% of our employees had shared their ethnicity (31 March 2025: 90%). Of those who have shared their ethnicity, 20% are from an ethnic minority background (31 March 2025: 18%). Also, 93% of people in our four most senior grades have shared their ethnicity (31 March 2025: 92%) and 17% are from an ethnic minority background (31 March 2025: 15%). While there has been an improvement in sharing percentages, we review our EDI practices continually to ensure we are aligned with best practice, and strive to develop and embed inclusion more deeply across our organisation.

% of all staff who have shared their ethnicity and are from an ethnic minoritised bacground (as at 31 March each year)



[5] In previous annual reports, we stated these targets in relation to the top three grades. The appointment of Paul Arnold as Interim CEO Designate of the Information Commission created a new grade at the top of the pay structure. Therefore, these targets now refer to the top four grades.

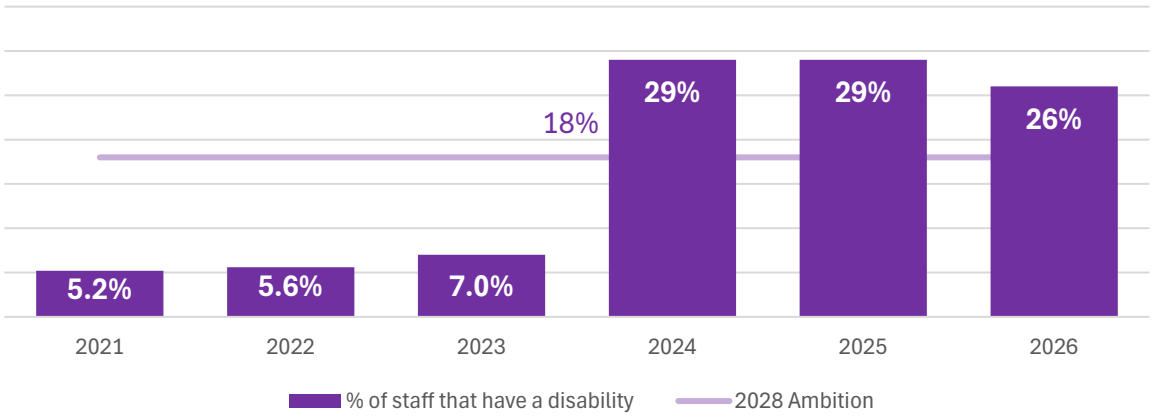
% of staff in top four grades who have shared their ethnicity and are from an ethnic minoritised bacground (as at 31 March each year)

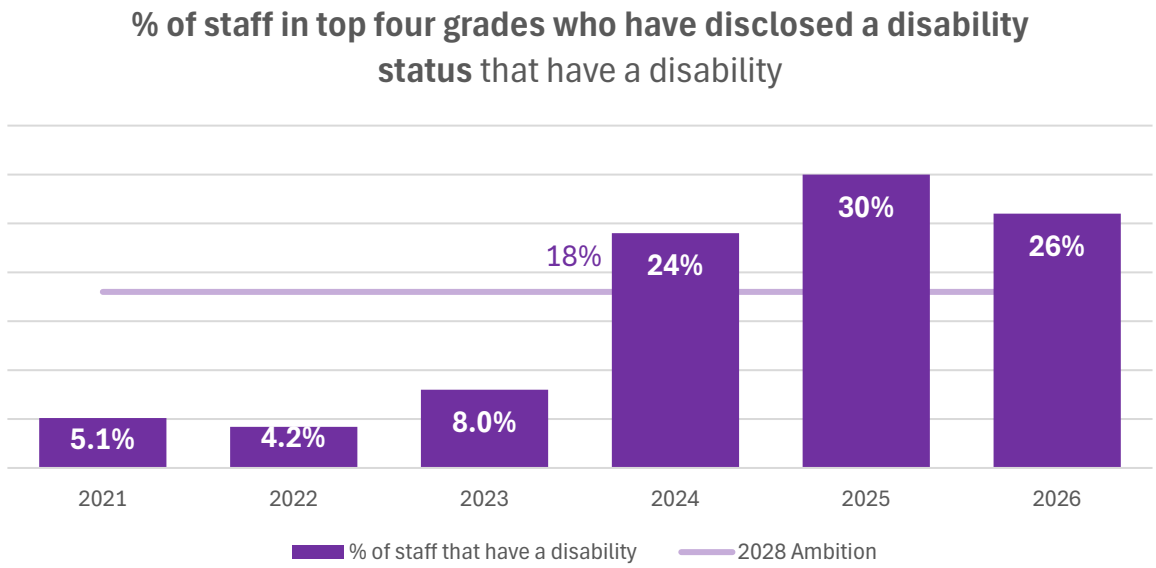


As at 31 March 2026, 55% of staff have shared their disability status (31 March 2025: 38%). Of those who shared their disability status, 26% have shared that they have a disability (31 March 2025: 29%). Also, 74% of the top four grades have shared their disability status (31 March 2025: 49%), and of those, 26% have declared that they have a disability (31 March 2024: 30%).

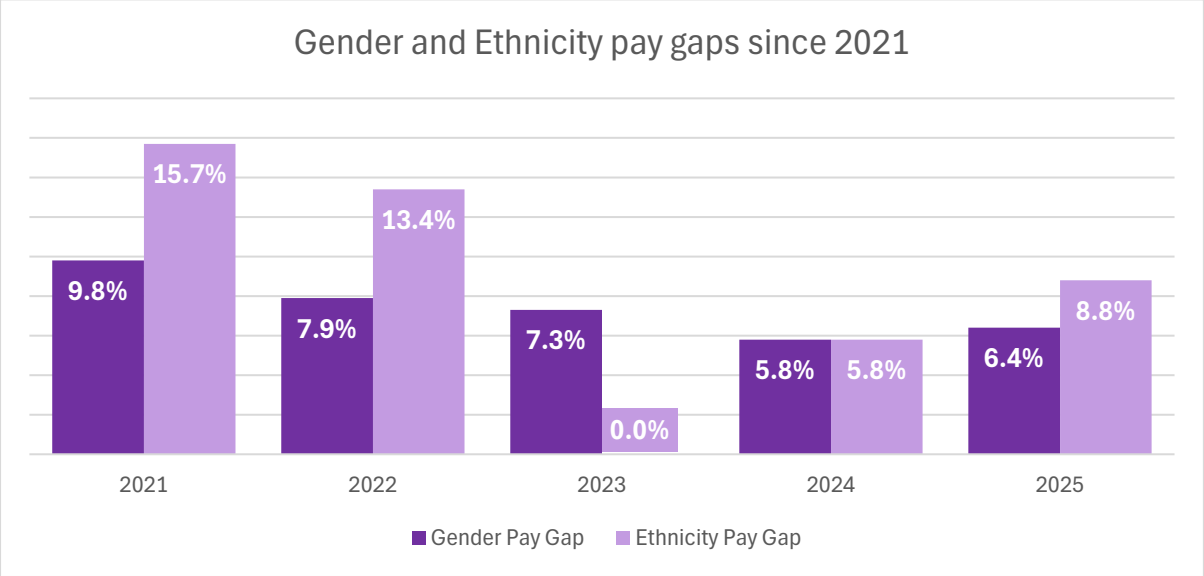
As part of the work to encourage colleagues to share their EDI data, in January 2026, we ran a targeted exercise named 'Data15', which encouraged people to review their EDI data and consider updating it. Following the exercise 70% of colleagues have updated their Gender Identity data, an increase from 54%, and the disability completion rate has increased from 42% to 58%.

% of all staff who have disclosed a disability status that have a disability





Our pay consistency panel monitors pay awards to ensure 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 our ethnicity pay gap – both are available on the pay gap report page of our website.



In line with statutory guidance on gender pay gap reporting, we have updated our reporting approach this year to present the **median** gender pay gap rather than the **mean**. The median is the measure used in government reporting and provides a clearer view of the pay difference for a typical employee by reducing the impact of very high or very low salaries. This change improves consistency with national reporting and supports clearer comparison over time.

Further information about EDI is available on the equality and diversity page of our website.

EDI staff networks

We have seven staff networks:

- **Access and inclusion** focused on improving the experience of staff and customers with disabilities. This network promotes positive attitudes towards people with disabilities 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.
- **Men's** focused on encouraging men to look after their physical health and mental wellbeing. The network promotes positive masculinity, and encourages men to set an example to each other, such as challenging discrimination and harassment in the workplace, and being collaborative on the issues that matter to everyone.
- **Menopause** focused on 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.
- **Pride** focused on 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.
- **REACH (race, ethnicity and cultural heritage)** focused on celebrating diversity and raising awareness of these issues at our organisation and in the wider community.
- **Women's** focused on gender equality. This network aims to encourage, empower and support women in their careers with us and beyond.

Each network has a sponsor from our Executive Team who provide great support and advocacy for our networks. We continue to further develop our approach to our EDI networks, identifying opportunities to strengthen our support for our staff networks enabling them to deliver their work effectively.

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 people with disabilities

Our recruitment processes ensure that shortlisting managers only assess the applicant's skills, knowledge and experience for the job. We remove all personal information from applications before shortlisting.

We apply the Disability Confident standard for job applicants who have disabilities. This standard has also assisted in the continued employment of people with disabilities by providing a work environment that is accessible and

equipment that allows people to perform effectively. We give our staff with disabilities equal access to training and promotion opportunities. We make adjustments to work arrangements, work patterns and procedures to ensure that people who have, or develop, disabilities are treated fairly and can continue to contribute to our aims. Over the past year, we have progressed from Disability Confident Committed to Disability Employer status.

The community

From 2022 to September 2025, our staff supported Alzheimer's Research UK as our corporate charity partner. During that time our staff have raised £5,040 for this charity. In August 2025 our staff selected Bowel Cancer UK as our next corporate charity partner and since we announced the new charity in October 2025, we have raised £985 for this charity.

Salary and pension entitlements (audited)

Details of the remuneration and pension interests of the Information Commissioner and the Management Board members[6] during 2025/26 are provided below.

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

Officials	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)	
	2025/26	2024/25	2025/26	2024/25	2025/26	2024/25	2025/26	2024/25
John Edwards - Information Commissioner	200-205	200-205	-	-	80	77[7]	280-285	275-280[8]
Paul Arnold - Interim Chief Executive Officer Designate	190-195	170-175	-	-	231	99	420-425	270-275
Stephen Bonner - Deputy Commissioner[9]	40-45 (140-145 full year)	135-140	-	-	16	54	55-60 155-160 (full year)	190-195
Emily Keaney - Deputy Commissioner	140-145	125-130	-	-	56	50	195-200	175-180

[6] Set out earlier in the report.
[7] Please note: as pensions information for John Edwards was not provided by the Civil Service Pensions provider in a timely manner, it was not included within the 2024/25 Annual Report and Financial Statements.
[8] Please note: as (per the previous footnote) pensions information for John Edwards was not provided by the Civil Service Pensions provider in a timely manner, a total remuneration figure was not included within the 2024/25 Annual Report and Financial Statements.
[9] Stephen Bonner left the ICO in July 2025.

Officials	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)	
	2025/26	2024/25	2025/26	2024/25	2025/26	2024/25	2025/26	2024/25
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	30-35	20-25	-	-	-	-	30-35	20-25
Jane McCall - Non-executive director	25-30	20-25	-	-	-	-	25-30	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

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 the person made. 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 2025/26.

In previous reports, we explained that 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. We reported the actual spend from this allocation as a benefit in kind from 2021/22 to 2023/24. There was no spend from this allocation in 2024/25 or 2025/26. Any other benefits in kind relate to the organisation's contribution to our health care plan provided by BHSF.

Pension benefits (audited)

	Accrued pension at pension age as of 31 March 2026 & related lump sum	Real increase in pension and related lump sum at pension age	CETV at 31 March 2026	CETV at 31 March 2025	Real increase in CETV
Official	£'000 (in bands of £5,000)	£'000 (in bands of £2,500)	£'000	£'000	£'000
John Edwards, Information Commissioner	20-25	2.5-5	362	268[10]	68
Paul Arnold, Interim Chief Executive Officer Designate	70-75 plus a lump sum of 170 - 175	10-12.5 plus a lump sum of 17.5 - 20	1,518	1,239	201
Stephen Bonner, Deputy Commissioner [11]	5 - 10	0 - 0.25	97	80	11

[10] Please note: as pensions information for John Edwards was not provided by the Civil Service Pensions provider in a timely manner, it was not included within the 2024/25 Annual Report and Financial Statements.
[11] Stephen Bonner left the ICO in July 2025.

	Accrued pension at pension age as of 31 March 2026 & related lump sum	Real increase in pension and related lump sum at pension age	CETV at 31 March 2026	CETV at 31 March 2025	Real increase in CETV
Official	£'000 (in bands of £5,000)	£'000 (in bands of £2,500)	£'000	£'000	£'000
Emily Keaney, Deputy Commissioner	15 – 20	2.5 - 5	218	170	32

The Cash Equivalent Transfer Value (CETV) figures are provided by Capita, 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.

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

Partnership pensions

No member of staff included in the list of the Commissioner's most senior staff during 2025/26 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

A CETV is the actuarially assessed capitalised value of the pension scheme benefits a member has accrued 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 because of 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 our highest-paid director in the financial year 2025/26 was £200k to £205k (2024/25: £200k to £205k). The remuneration of the highest-paid director stayed the same as the previous year.

We have calculated the median, 25th percentile and 75th percentile total remuneration by ranking the annual full-time equivalent salary as of 31 March 2026 for each member of staff. The tables below set out this information.

Salary		25th percentile pay ratio	Median pay ratio	75th percentile pay ratio
2025/26	Ratio	5.17:1	4.07:1	3.11:1
	Amount	£39,200	£49,813	£65,021
2024/25	Ratio	5.73:1	4.48:1	3.41:1
	Amount	£35,318	£45,209	£59,377

Total pay and benefits		25th percentile pay ratio	Median pay ratio	75th percentile pay ratio
2025/26	Ratio	5.15:1	4.06:1	3.11:1
	Amount	£39,300	£49,913	£65,121
2024/25	Ratio	5.72:1	4.47:1	3.39:1
	Amount	£35,418	£45,309	£59,702

The decrease in pay ratios in 2025/26 is primarily attributable to the Information Commissioner's salary remaining fixed, while all other salaries 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 either 2024/25 or 2025/26 and therefore the Commissioner's total remuneration also remained fixed. Our employees' pay is consistent with our pay, reward and progression policies.

Staff remuneration ranged from £25,307 to £202,500 (2024/25: £24,275 to £202,500). The average percentage change in remuneration for staff was 5.1% (2024/25: 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 2025/26:

- SCS Band 3: Information Commissioner and Interim Chief Executive Officer Designate (2024/25 – Information Commissioner only)
- SCS Band 2: ET members, listed in the ET section (2024/25 – nine ET members).
- SCS Band 1: 27 directors (2024/25 – 25 directors).

Staff composition

As of the end of 2025/26 there were 10 members of the Management Board, of whom six were female and four were male. This is consistent with the staff composition at the end of 2024/25. Among staff at a grade equivalent to SCS, at the end of 2025/26, 18 were female (2024/25: 19) and 17 were male (2024/25: 15). Of our total staff, at the end of 2025/26, 64% were female (2024/25: 64%) and 36% male (2024/25: 36%).

Sickness absence

The average number of sick days taken per person during 2025/26 was 8.5 days (2024/25: 8.8 days). This is broadly in line with other comparable organisations. Year on year the levels are broadly similar for both short and long term absence. The absence cases citing "personal stress / depression / anxiety" still account for the highest number of long-term cases. Proactive strategies are in place to provide the necessary support to staff and work towards a successful return to work. We are continuing to work proactively to promote employee physical and mental wellbeing to minimise sickness absence levels. As part of work to strengthen our internal arrangements for management of cases, we employ a range of measures including regular check-ins, access to Occupational Health Services and Employee Assistance Programme (EAP), and offer of reasonable adjustments where feasible. We will continue our focus in this area during the year ahead.

Staff turnover

Our staff turnover during 2025/26 was 6.5% (2024/25: 10.6%).

Staff engagement

In September 2025 we delivered our second annual people survey, with 897 staff (84%) providing us with their feedback.

We received the results in November 2025, and they demonstrated clear impact from the actions we have taken over the preceding 12 months. Our overall engagement index was to 58% (52% in 2024), a 6% increase. The most significant impacted was colleagues' perceptions that senior leaders will act on the results of the survey, which has risen 19% to 47% (28% in 2024).

Since publishing our results, our ET held several workshops to focus on the key areas identified through analysis of the survey results, treating these as priority areas for action. From this, we have set clear commitments to ensure we're acting on the areas where our people have told us there are opportunities for improvement.

Our commitments focus on the following areas:

- Change and transformation
- Decision-making
- Bullying, harassment and discrimination
- Building on what has worked well
- Feedback from our Heads of Service

We've planned pulse surveys to enable us to carry out 'temperature checks' on engagement levels prior to us running the full survey again in September 2026.

In 2024/25 we introduced a Shadow Board to our governance structure, made up of our employees, which continued in 2025/26. The Shadow Board's purpose is to bring diverse perspectives to our decision-making. It provides insight, challenge and feedback on the issues being considered by the Management Board.

The Shadow Board is advisory but it enables the Board to consider a wide range views from staff as well as innovative ideas. The Shadow Board consists of 10 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 feedback has been positive, including the Board winning an employee recognition award in relation to our "curious" value. From 1 April 2026, the Shadow Board was paused while we prepare to transition our new governance structure.

Staff numbers and costs (audited)

As of 31 March 2026, we had 1,059 permanent staff (1,007.4 full time equivalents) (2024/25: 1,051 permanent staff and 998.7 full time equivalents). Note 3 to the accounts sets out further information about staff numbers and costs.

Expenditure on consultancy

During 2025/26 there was expenditure totalling £186k on consultancy as defined in the government financial reporting manual (2024/25: £400k). This expenditure primarily related to transformation programmes.

Off-payroll engagements

There was one off-payroll engagement during 2025/26 (2024/25: none).

Exit packages (audited)

We pay redundancy and other departure costs in accordance with the provisions of the Civil Service Compensation Scheme. This is a statutory scheme made under the Superannuation Act 1972. We account for exit costs in full in the year of departure. Where the Information Commissioner has agreed early retirements, the additional costs are met by the Information Commissioner, not

by the Principal Civil Service Pension Scheme. The pension scheme meets ill-health retirement costs are and have not been included in the table below.

There were three exit packages in 2025/26 (2024/25: two)

Exit package cost	**2025/26 number of exit packages**	**2024/25 number of exit packages**
<£10k	-	1
£10,000 to £25,000	1	-
£25,001 to £50,000	1	1
£50,001 to £100,000	1	-
£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	**3**	**2**
Total cost of compulsory redundancies (£000)	148.7	36

Any payments made under the Civil Service Compensation Scheme or other special severance payments have secured the necessary required approvals.

Trade union relationship

We have an effective working relationship with our recognised Trade Union colleagues, and we regularly engage on negotiation and consultation items in line with our Trade Union Recognition Agreement. We also engage informally on key people-related matters.

Parliamentary accountability

This section provides information about our accountability to Parliament and includes key audited figures.

The DUAA includes additional accountability mechanisms. This includes the requirement to prepare and publish an analysis of performance using key performance indicators (KPIs) and the preparation and publication of a strategy. With this strategy, we must address how we will meet our principal 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

We will be consulting on a new corporate strategy from 2026/27. Further information about this strategy will be published on our website during summer 2026.

Losses and Special Payments (audited)

There are no material regularity of expenditure issues in 2025/26 (2024/25: no material regularity of expenditure issues).

There have been no write-offs completed during 2025/26 (2024/25: none) with regards to ICO transactions.

Write-offs and losses for ICO transactions	2025/26 (£)	2024/25 (£)	2023/24 (£)
Staff and other cost recovery write-off	-	-	-
Total	-	-	-

ICO acts as an agent for the Consolidated Fund for the collection of civil monetary penalties (CMPs). These CMPs are then paid over to the Consolidated Fund except where amounts are allowed to be retained under a direction from DSIT with the consent of HM Treasury. Where CMPs are deemed uncollectable, DSIT approval is sought to write-off the amount. As in previous years, the write-off total is disclosed in note 5b to the annual report. For further transparency, the write-off total is also disclosed below:

Write-offs where ICO acts as an agent	2025/26 (£)	2024/25 (£)	2023/24 (£)
Civil monetary penalties write-off	1,119,000	40,000	2,000

Losses

In accordance with Managing Public Money, we must separately disclose individual losses over £300,000. No individual or cumulative events breached the disclosure level of £300,000 (2024/25: none).

Special payments

During 2025/26, ICO made 14 special payments totalling £2,150. Between 2020/21 and 2024/25, a total of 24 special payments totalling £3,900 have been identified which have not been previously disclosed. There was no individual payment in excess of £300,000.

Fees and charges (audited)

Information on fees collected from organisations who notify us of their processing of personal information under the DPA is provided in the financial performance summary, as part of the Performance report earlier in this document. Note 1.5 and 2 to the financial statements set out further information on data protection fees.

Remote contingent liabilities (audited)

There are no remote contingent liabilities as at 31 March 2026. Please see note 17 to the accounts for contingent liabilities disclosed in accordance with IAS 37 Provisions, Contingent Liabilities and Contingent Assets.

Gifts (audited)

There were no instances (2024/25: none) of us giving gifts 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 2025/26, 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 confirmed that we meet all parts of each of the applicable standards and assessed a rating of at least "Good" (or equivalent) in each standard, except for GovS 003: Human Resources. We also achieved "Best" in GovS 004: Property.

A new version of the Human Resources standard was issued during 2025/26 and we completed a full re-assessment of the new standards and requirements criteria. We meet the vast majority of requirements to achieve "Good" and many of the criteria for "Better" or "Best". However, there are a few criteria required to achieve "Good" that we are not currently meeting. These relate to workforce planning and reporting dashboards. We expect to complete the work to address these elements of the standard during 2025/26.

Public sector information holders

We have complied with the cost allocation and charging requirements set out in HM Treasury guidance.

Pension liabilities

Note 3 to the financial statements sets out details on the treatment of pension liabilities.

Annual accounts and audit

We have prepared the annual accounts 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.

Under paragraph 11(3) of schedule 12 to the DPA the Comptroller and Auditor General was appointed auditor to the Information Commissioner. The cost of audit services for this year was £88k (2024/25: £68k). No other assurance or advisory services were provided.

So far as the Temporary Acting Accounting Officer is aware, the Comptroller and Auditor General is aware of all relevant audit information, and the Temporary Acting 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.

Paul Arnold
13 July 2026

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 2026 under the Data Protection Act 2018.

The financial statements comprise the Information Commissioner's Office

- Statement of Financial Position as at 31 March 2026;
- 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 2026 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 2024*. 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 Temporary Acting 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 Temporary Acting 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 misstatement 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 Temporary Acting Accounting Officer for the financial statements

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

- maintaining proper accounting records;
- providing the C&AG with access to all information of which management is aware that is relevant to the preparation of the financial statements such as records, documentation and other matters;
- providing the C&AG with additional information and explanations needed for his audit;
- providing the C&AG with unrestricted access to persons within the 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 Temporary Acting 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, the 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, the 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, posting of unusual journals, complex transactions, bias in

management estimates, and debtor recoverability relating to the expected credit loss model. 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; 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 13 July 2026
National Audit Office
157-197 Buckingham Palace Road
Victoria
London
SW1W 9SP

Part C – Financial statements

The financial statements are presented in pounds sterling and rounded to the nearest thousand (£'000). Totals may not sum due to rounding.

Statement of comprehensive net expenditure
for the year ended 31 March 2026

		2025/26	2024/25
	Note	£'000	£'000
Expenditure			
Staff costs	3	79,937	72,667
Other expenditure	4	24,494	18,758
Total expenditure		**104,431**	**91,425**
Income			
Income from activities	5a	(99,558)	(74,504)
Income from fines retained	2	(4,440)	(1,488)
Total income		**(103,998)**	**(75,992)**
Net Expenditure		433	15,433
Total comprehensive expenditure for the year ended 31 March		**433**	**15,433**

All income and expenditure relate to continuing operations. There was no other comprehensive expenditure for the year ended 31 March 2026 (31 March 2025: Nil).

The notes on pages 137 to 165 form part of these financial statements.

Statement of financial position as at 31 March 2026

	Note	31 March 2026 £'000	31 March 2025 £'000
Non-current assets			
Property, plant and equipment	6	3,772	1,719
Right of use assets	7	8,844	3,732
Intangible assets	8	1,803	1,782
Total non-current assets		**14,419**	**7,233**
Current assets			
Trade and other receivables	5b,10	3,224	5,531
Cash and cash equivalents	5b,11	21,236	10,594
Total current assets		24,460	16,125
Total assets		**38,879**	**23,358**
Current liabilities			
Trade and other payables	5b,12	(12,947)	(10,508)
Provisions	13	(70)	(34)
Lease liability	14	(1,633)	(1,505)
Non-current assets plus net current assets		**24,229**	**11,311**
Non-current liabilities			
Provisions	13	(1,424)	(1,212)
Lease liability	14	(7,408)	(2,417)
Assets less liabilities		**15,397**	**7,682**
Taxpayers' equity			
General reserve		15,397	7,682
		15,397	**7,682**

The notes on pages 137 to 165 form part of these financial statements.

Paul Arnold MBE
13 July 2026

Statement of cash flows
for the year ended 31 March 2026

	Note	2025/26	2024/25
		£'000	£'000
Cash flows from operating activities			
Net expenditure		(433)	(15,433)
Adjustment for non-cash items	2, 3, 4,	(940)	1,385
(Increase)/decrease in trade and other receivables	5b, 10	(679)	7
Decrease in trade payables	5b, 12	2,317	720
Non-cash movement in provisions	13	282	380
Net cash outflow from operating activities		547	(12,941)
Cash flows from investing activities			
Purchase of property, plant and equipment	6	(2,598)	(841)
Purchase of intangible assets	8	(754)	(899)
Net cash outflow from investing activities		(3,352)	(1,740)
Cash flows from financing activities			
Right of use assets – lease payments	14	(2,007)	(1,574)
Grant-in-aid received from DSIT	16	7,906	19,112
Net cash inflow from Financing activities		5,899	17,538
Net increase/(decrease) in cash and cash equivalents during the year before adjustment for receipts and payments to the Consolidated Fund		**3,094**	**2,857**

		2025/26 £'000	2024/25 £'000
Net increase/(decrease) in cash and cash equivalents during the year before adjustment for receipts and payments to the Consolidated Fund		**3,094**	**2,857**
Receipts of amounts due to the Consolidated Fund		18,776	1,487
Payments of amounts due to the Consolidated Fund		(11,228)	(2,269)
Net increase/(decrease) in cash and cash equivalents in the year after adjustment for receipts and payments to the Consolidated Fund		**10,642**	**2,075**
Cash and cash equivalents at the start of the year		**10,594**	**8,519**
Cash and cash equivalents at the end of the year	5b, 11	**21,236**	**10,594**

The notes on pages 137 to 165 form part of these financial statements.

Statement of changes in taxpayers' equity for the year ended 31 March 2026

	Note	General reserve £'000
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**
Changes in taxpayers' equity 2025/26		
Balance at 31 March 2025		**7,682**
Grant-in-aid from DSIT		7,906
Comprehensive expenditure for the year		(433)
Non-cash charges – Information Commissioner's salary costs		242
Balance at 31 March 2026		**15,397**

The notes on pages 137 to 165 form part of these financial statements.

Notes to the accounts

1. Statement of accounting policies

We have prepared these financial statements in accordance with the 2025/26 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 circumstances of the ICO for the purpose of giving a true and fair view. The 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 on a going concern basis under the historical cost convention.

1.2. Changes in accounting policies

The 2025/26 FReM introduces revisions to the valuation approach for Property, Plant and Equipment (PPE) and intangible assets. These changes are applied prospectively from 1 April 2025, with no requirement under the FReM to restate prior year figures.

Intangible Assets

The option to measure intangible assets using the revaluation model has been withdrawn. Entities previously applying the revaluation model must disclose this change in methodology at the transition date (1 April 2025). The asset carrying values at the transition date will be treated going forward as historical cost in accordance with IAS 38, paragraph 72.

Following the adoption of the updated FReM 2025–26 guidance, the ICO's intangible assets are now accordingly measured using the cost model.

Changes to the valuation of intangible assets introduced by FReM 2025–26 will be applied prospectively.

Property, Plant and Equipment (PPE)

The option to measure PPE using the cost model has been withdrawn. The FReM now permits three main approaches for revaluing PPE assets:

- Quinquennial revaluation with annual indexation - full professional valuation every five years, with annual indexation applied in between
- Rolling revaluation programme with annual indexation - assets revalued in batches over a five-year cycle with annual indexation for assets not revalued

- Index-based valuation (non-property assets only) - annual updates using appropriate indices (e.g., ONS, BCIS).

Suggested methods for valuation include:

- Fair Value
- Existing Use Value
- Depreciated Replacement Cost
- Depreciated Historical Cost (DHC)

The ICO meets the specific conditions for applying DHC as a proxy for current value in existing use or fair value and has accordingly adopted DHC as its valuation approach.

In practice, this means that the approach to asset valuation by the ICO does not need to change from the approach adopted in the previous year, and there is therefore no change in the ICO's Accounting Policies.

Impact on Financial Statements

The change in valuation approach under the current FReM has no material impact on the carrying values of PPE and intangible assets as at 31 March 2026.

Intangible assets previously measured under the revaluation model are now treated as historical cost at the transition date.

These changes are applied prospectively from 1 April 2025, with no requirement under the FReM to restate prior year figures.

1.3. New accounting standards adopted in the year

No new accounting standards have been adopted in these financial statements. IFRS17 takes effect in the public sector from April 2025. It relates to the accounting treatment of issuing of insurance contracts and as such does not have an impact on the accounts of the ICO.

1.4. Disclosure of IFRS in issue but not yet effective

The ICO has reviewed all IFRS standards currently in issue but not yet effective (IFRS 9, IFRS 7, IFRS 19, IAS 21) and identified IFRS 18 as having a future impact.

IFRS 18 'Presentation and Disclosure in Financial Statements' replaces IAS 1 'Presentation of Financial Statements' and will come into effect for accounting periods commencing on, or after, 1 January 2027. For entities preparing financial statements in accordance with the FReM, the date of application is subject to endorsement.

The standard introduces three mandatory categories for the Statement of Comprehensive Net Expenditure (SoCNE):

- Operating

- Investing
- Financing

Under IFRS 18, Management-defined Performance Measures (MPMs) must be included within the financial statements, not just in external reports.

As a result, the ICO will need to:

- Re-format its Statement of Comprehensive Net Expenditure to align with IFRS 18 requirements.
- Establish new MPMs in conjunction with its updated strategy.

No other standards currently issued but not yet effective are expected to have a material impact on the ICO's Annual Accounts.

1.5. 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. It is credited to the General Reserve on receipt.

1.6. Cash and cash equivalents

Cash and cash equivalents include cash-in-hand, deposits held at call with banks, other short-term highly liquid investments and bank overdrafts.

1.7. Income from activities and Consolidated Fund income

Income collected under the Data Protection Act 2018 (DPA 2018) is surrendered to DSIT as Consolidated Fund income, unless the DSIT (with the consent of HM 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 registration fees paid by data controllers that process 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. Registration fees are accordingly recognised as income upon receipt and issuance of the registration certificate.

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 HM Treasury to retain up to £7.5m 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 issued by the Information Commissioner are initially recognised on an accruals basis when issued, net of any provisions deemed necessary.

They are initially recognised as payable to the Consolidated Fund. They are not recognised as income in the Statement of Comprehensive Net

Expenditure but are treated as a receivable and payable in the Statement of Financial Position.

Penalties are subsequently only recognised as income in the Statement of Comprehensive Net Expenditure once recovered and to the extent that they can be retained to cover certain expenditure under the agreement with HM Treasury.

The amounts initially recognised as penalties issued are regularly reviewed and subsequently adjusted if a 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. A provision for expected credit losses has been incorporated into the financial statements and offset against the value of the penalty debt recognised. 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.

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. These are 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 to be funded 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 specifically relating to the Consolidated Fund, and which is paid to the Consolidated Fund.

1.8. Notional costs

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

1.9. Pensions

Past and present employees are covered by the provisions of the Principal Civil Service Pensions Scheme (PCSPS) and of the Civil Servants and Others Pension Scheme (CSOPS), known as Alpha.

1.10. Property, plant and equipment

The ICO does 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. Property leases are capitalised as Right of Use assets rather than assets owned outright.

Assets are classified as PPE if they are intended for use on a continuing basis, and their original purchase cost, on an individual basis, is £2,000 or more.

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 assets is 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.

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.

1.11. Intangible assets

Intangible assets are capitalised where expenditure of £2,000 or more is incurred.

The ICO's intangible assets are measured using the cost model.

In accordance with IAS 38 Intangible Assets, an intangible asset is derecognised either on disposal or when no future economic benefit is expected from its use.

Additional guidance issued by the IFRIC (International Financial Reporting Interpretation Committee) in April 2021 clarified the treatment of configuration and customisation costs in cloud computing arrangements. Under these arrangements, the ICO does not obtain possession of the underlying software but instead has access to use the software and so costs are expensed as incurred rather than recognised as an intangible asset.

1.12. Depreciation/Amortisation

Depreciation/amortisation is charged to the Statement of Comprehensive Net Expenditure to deplete the value of assets on a straight-line basis over their expected useful lives, starting from when assets are first brought into use.

The principal estimated useful lives used 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, as they 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.

1.13. Right of Use Assets and Lease Liabilities

The ICO applies IFRS 16 as adapted and interpreted for the public sector by the FReM.

Initial measurement of asset

The ICO measures the right of use asset at cost. This comprises the initial measurement of the lease liability, adjusted for any prior lease payments made, lease incentives received, initial direct costs incurred in accordance with lease terms and conditions.

Subsequent measurement of asset

Right of use assets are subsequently measured in line with the class of PPE asset to which the lease relates.

The cost model is used as a proxy for current value in existing use or fair value as directed by HM Treasury guidance on IFRS16. This is because right-of-use assets generally have shorter useful lives and many leases will have terms that require lease payments to be updated for market conditions, which will be captured in the IFRS 16 cost measurement.

Depreciation of right-of-use assets

Right of use assets are depreciated on a straight-line basis from commencement date to the earlier of the end of the asset's useful life or its lease term.

Information on the depreciation charge and carrying amounts of right-of-use assets is disclosed in Note 7.

Impairment of right-of-use assets

The ICO applies IAS 36 'Impairment of Assets' to determine whether a right of use asset is impaired and to account for any impairment loss identified.

Initial measurement of lease liability

At the commencement date, the ICO measures the lease liability at the present value of the lease payments that are not paid at that date. This includes fixed payments (adjusted for any lease incentives received), variable lease payments which depend on an index or rate, and amounts expected to be payable under a residual value guarantee. It also includes the exercise price of any purchase options the ICO is reasonably certain to exercise, along with payment of lease termination penalties where the ICO is reasonably certain to terminate the lease and this is reflected in the lease term recognised.

Lease payments are discounted using the H M Treasury discount rate, except in cases where the interest rate implicit in the lease can be readily determined (in which case this is used) or cases where another discount rate is judged to more accurately represent the interest rate.

The HM Treasury discount rate is:

- 4.81% between 1 January 2025 and 31 December 2025
- 5.32% between 1 January 2026 and 31 December 2026

Subsequent measurement

The lease liability is remeasured to reflect changes to the lease payments. The ICO remeasures the lease liability by discounting the revised lease payments using a revised discount rate if there is a change in the lease term, our assessment of an option to purchase the underlying asset, amounts expected to be payable under a residual value guarantee, or future lease payments resulting from a change in the index or rate used to determine these.

The amount of remeasurement of the lease liability is recognised as an adjustment to the right of use asset, or in the SoCNE where there is a downward remeasurement to a right of use asset valued at £nil.

The maturity analysis of lease liabilities, including interest expense, is provided in Note 14.

Lease-related cash outflows are presented within the Statement of Cash Flows.

1.14. 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 include dilapidation provisions which are the anticipated future cost to return leased properties to their condition as at the commencement of the lease.

1.15. Contingent liabilities

ICO discloses a contingent liability in the notes to the accounts when there is:

- a possible obligation arising from a past event, the existence of which will be confirmed by the occurrence or non-occurrence of one or more uncertain future events, or;
- a present obligation arising from a past event but it is not recognised because either an outflow of economic benefits is not probable to settle the obligation, or the amount of the obligation cannot be reliably estimated.

1.16. 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.

1.17. Segmental reporting

The policy for segmental reporting is set out in note 2.

1.18. Critical accounting estimates and judgements

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the reported amounts of assets, liabilities, income and expenditure.

Estimates and underlying assumptions are reviewed on an ongoing basis. Accounting estimates will rarely equal actual results, and any revisions are recognised in the period in which the estimate is revised, or in the period of revision and future periods where applicable.

Critical judgements in applying accounting policies

Recoverability and classification of Civil Monetary penalties (CMP) receivables

The ICO applies judgement in determining the recoverability of civil monetary penalty (CMP) receivables and the associated payable to the Consolidated Fund.

In applying the IFRS 9 simplified approach, receivables are segmented according to their legal and enforcement status, with provision rates informed by historical recovery outcomes and regularly updated using forward-looking information.

This approach reflects management's ongoing assessment of recoverability, including the likelihood of default and potential changes in economic or legal circumstances.

A significant judgement relates to balances subject to active payment plans. Where a payment plan is in place and the debtor is complying with its terms, management judges that the risk of default is low and therefore no impairment provision is recognised against these balances.

These judgements affect the recognition, measurement and presentation of CMP receivables and the corresponding payable within the Statement of Financial Position.

Further information on the accounting policy is provided in Note 1.7, with quantitative disclosures included in Note 10.

Critical accounting estimates and assumptions

ICO discloses the key assumptions and sources of estimation uncertainty that have a significant risk of resulting in a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

Expected Credit Losses on CMP Receivables

The ICO applies the IFRS 9 simplified approach, recognising lifetime expected credit losses (ECL) for all CMP receivables.

The ECL provision is estimated by segmenting receivables according to enforcement status and applying impairment rates derived from historical recovery experience. These rates are reviewed regularly and adjusted where appropriate to reflect current conditions and forward-looking information. The key sources of estimation uncertainty include:

- The probability of recovery across different CMP categories
- The level of impairment applied to receivables without payment plans
- The incorporation of forward-looking factors, including economic and legal conditions
- External benchmarks, including Insolvency Service data on recovery rates

Further details of the methodology are provided in Note 1.7, with quantitative disclosures in Note 10.

Sensitivity Analysis

A sensitivity analysis has been performed to illustrate the impact of reasonably possible changes in key assumptions used in determining expected credit losses.

The most significant assumptions are:

Payment plan receivables

Balances subject to active payment plans are assessed as fully recoverable and are therefore not impaired. If this assumption were incorrect by up to 35%, the impact would be:

- Decrease in CMP receivables: £0.2 million
- Decrease in the associated payable to the Consolidated Fund: £0.2 million

Non-payment plan receivables

Receivables without active payment plans are impaired using a 95% impairment rate. If this impairment rate were overstated by up to 20%, the impact would be:

- Increase in CMP receivables: £8.4 million
- Increase in the associated payable to the Consolidated Fund: £8.4 million

As CMP income is collected by the ICO on behalf of the Consolidated Fund, any change in the expected credit loss provision affects both receivables and payables by an equal amount.

The tables below present the sensitivity of these estimates under a range of reasonably possible scenarios.

		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%	-0.1	-0.1	0
Decrease in trade payables	-30%	-0.1	-0.1	0
Non-cash movement in provisions	-35%	-0.2	-0.2	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%	4.2	4.2	0
Decrease in trade payables	15%	6.3	6.3	0
Non-cash movement in provisions	20%	8.4	8.4	0

2. Analysis of net expenditure by segment

	Data protection fee £'000	Grant-in-aid £'000	Fine retention £'000s	Other £'000	2025/26 Total £'000
Gross expenditure	90,547	7,906	4,440	1,538	104,432
Income	(98,020)	-	(4,440)	(1,538)	(103,998)
Net (income) expenditure	**(7,473)**	**7,906**	**-**	**-**	**433**

	Data protection fee £'000	Grant-in-aid £'000	Fine retention £'000s	Other £'000	2024/25 Total £'000
Gross expenditure	70,140	19,112	1,488	686	91,425
Income	(73,819)	-	(1,488)	(686)	(75,992)
Net expenditure	**(3,679)**	**19,112**	**-**	**-**	**15,433**

The analysis above is provided for fees and charges purposes and for the purpose of IFRS 8: Operating Segments.

The ICO's expenditure is analysed in line with its main funding sources: data protection fee income, grant-in-aid, and certain contributions from Ofcom (in

2024/25 and 2025/26). Expenditure is reported against these three main and any other income streams.

Data protection activity is funded through annual fees paid by data controllers under the Date Protection (Charges and Information) Regulations 2018. These fees are set by the Secretary of State and were increased in February 2025.

Grant-in-aid funding supports the ICO's work on freedom of information (FOI), Network and Information Systems (NIS), eIDAS, and the Investigatory Powers Act (IPA), and includes a contribution to pension costs.

These accounts exclude costs incurred by the Information Tribunal and Secretary of State in relation to the Commissioner, and therefore do not demonstrate whether data protection fees fully offset data protection expenditure under the DPA 2018.

Other income includes retained civil monetary penalties (from 2022/23 onwards) to recover enforcement and litigation costs (see Note 1.7).

Expenditure is allocated between data protection and grant-in-aid based on costs recorded in the accounting system and apportioned using a financial model, applying actuals where possible and reasonable estimates where costs are shared.

3. Staff numbers and related costs

Staff costs comprise:	Permanent employed staff £'000	Others £000's	2025/26 Total £'000	Permanent employed staff £'000	Others £'000	2024/25 Total £'000
Wages and salaries	55,780	1,533	57,313	51,955	945	52,900
Social security costs	7,397	-	7,397	5,682	-	5,682
Other pension costs	15,228	-	15,228	14,195	-	14,195
Sub-total	**78,404**	**1,533**	**79,937**	**71,832**	**945**	**72,777**
Less recoveries in respect of outward secondments	-	-	-	(110)	-	(110)
Total net costs	**78,404**	**1,533**	**79,937**	**71,722**	**945**	**72,667**

Included in staff costs above are notional costs of £242k (2024/25: £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 £1,533k (2024/25: £945k) and inward staff secondments of £362k (2024/25: £305k) as well as the amounts disclosed in the Remuneration Report. Included in inward secondment costs is £155k of income with Ofcom, a fellow government body (2024/25: £148k).

The increase in staff costs is due to the uplift in pay rates and career banding changes during the year along with adjustment of the organisation's accrual for untaken annual leave, which had increased by £0.6m compared to 2024/25.

Average number of persons employed

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

	Permanent employed staff	Temporary employed staff	2025/26 Total	Permanent employed staff	Temporary employed staff	2024/25 Total
Directly employed	1,001.8	34.6	1,036.4	1,006.5	17.8	1,024.3
Agency staff	-	20.9	20.9	-	4.8	4.8
Total	**1,001.8**	**55.5**	**1,057.3**	**1,006.5**	**22.6**	**1,029.1**

Pension arrangements

Past and present employees are covered by the provisions of the Principal Civil Service Pension Scheme (PCSPS) and of the Civil Servants and Others Pension Scheme (CSOPS) – known as "alpha" – which 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 2025/26 employers contributions of £15.009m (2024/25: £13.952m) were payable to the CSOPS 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 2025/26 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 £203k (2024/25: £227k),

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 £7k (2024/25: £8k), 0.5% of pensionable pay, were payable to the PCSPS 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 £0k (2024/25: £22K). Contributions prepaid at this date were £0 (2024/25: £nil).

4. Other expenditure

	2025/26	2024/25
	£'000	£'000
Accommodation (Business rates and services)	1,970	2,025
Office supplies and stationery	212	389
Carriage and telecommunications	1,890	1,326
Travel and subsistence	732	557
Staff recruitment	528	401
Specialist assistance and policy research	4,528	2,489
Communications and external relations	368	209
Legal costs	1,632	1,308
Learning and development, health and safety	820	638
IT Service delivery costs	8,367	6,606
Finance cost on leased assets	220	67
Audit fees	90	75
Grants Fund	99	-
	21,457	**16,090**
Non-cash items		
Depreciation	2,304	2,115
Amortisation	733	466
Loss on disposal of assets	0	87
	3,037	**2,668**
Total expenditure	**24,494**	**18,758**

As set out in note 1.7 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. This had increased in 2025/26 aligned to our strategic initiatives such as the AI Capability Fund, research for

AdTech, launch of the SME Data Essentials, and other knowledge focused initiatives. Included in Accommodation line is £278k of expenditure with Ofcom a fellow government body (2024/25 £273K). IT costs increase in 2025/26 related to spend for the Digital Regulators Cooperation Forum Digital Library, and other transformation projects.

5. Income

5a. Income from activities

	2025/26		2024/25	
	£'000	£'000	£'000	£'000
Data Protection Fees	98,020		73,818	
Sundry receipts	1,538		686	
		99,558		74,504

Sundry receipts		
Bank interest received	253	141
Recovered legal fees	23	22
Reimbursed travel expenses	5	3
Management fee from Telephone Preference Service	12	14
Income received from the Regulators' Pioneer Fund	60	-
AI Capability Fund	365	-
Digital Regulators Cooperation Fund income	759	392
Staff parking scheme income	62	112
POCA income	-	2
Total sundry receipts	1,538	686
Sundry receipts retained under direction as Income from Activities	**(1,538)**	**(686)**

The Digital Regulators Cooperation Fund administered by Ofcom (a fellow government body) supports the regulatory coordination in digital markets, and cooperation on areas of mutual importance. Included in Sundry receipts line is £762k of expenditure with Ofcom in relations to this activity (2024/25 £273K).

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 AI Capability Fund is part of the Regulatory Innovation Office (RIO) and aims to foster innovation by providing funding for projects that utilise artificial intelligence (AI) within regulatory frameworks. The fund is designed to help regulators experiment with AI technologies, streamline processes, and enhance their capabilities to manage emerging technologies effectively.

5b. Consolidated Fund income

	2025/26		2024/25	
	£'000	£'000	£'000	£'000
Fees				
Collected under the DPA	98,020		73,818	
Retained under direction as Income from activities	(98,020)		(73,818)	
		-		-
Civil monetary penalties - Investigations				
Penalties issued	33,848		4,466	
Early payment reductions	(60)		(16)	
Impairments	(16,886)		(258)	
Uncollectable, cancelled after successful appeals	(1,119)		(40)	
		15,783		**4,152**
Civil monetary penalties – Non-payment of fees				
Penalties issued	7		9	
		7		**9**
Income payable to Consolidated Fund		15,790		4,161
Balances held at the start of the year	3,701		3,299	
Income payable to the Consolidated Fund	15,790		4,161	
Fines retained for ICO enforcement activity	(4,440)		(1,488)	
Payments to the Consolidated Fund	(11,228)		(2,272)	
Balances held at the end of the year		3,823		3,701

The amounts payable to the Consolidated Fund (net of any impairment provisions) at 31 March 2026 were £3.823m (31 March 2025: £3.701m).

As set out in note 1.7 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	Plant and equipment	Leasehold improvements	Assets under construction	Total
	£'000	£'000	£'000	£'000	£'000
Cost or valuation					
At 1 April 2025	1,230	542	4,022	420	6,214
Additions	790	1,101	7	922	2,820
Transfers	12	14	607	(633)	-
Disposals	(117)	(14)	(7)	-	(138)
Cost At 31 March 2026	**1,915**	**1,643**	**4,629**	**710**	**8,896**
Depreciation					
At 1 April 2025	1,058	275	3,162	-	4,495
Charged in year	102	80	585	-	767
Disposals	(117)	(14)	(7)	-	(138)
Accumulated depreciation at 31 March 2026	**1,043**	**341**	**3,740**	**-**	**5,124**
Net book value at 31 March 2026	**872**	**1,301**	**889**	**710**	**3,772**

	Information technology	Plant and equipment	Leasehold improvements	Assets under construction	Total
	£'000	£'000	£'000	£'000	£'000
Net book value at 31 March 2025	**172**	**267**	**860**	**420**	**1,719**

	Information technology	Plant and equipment	Leasehold improvements	Assets under construction	Total
	£'000	£'000	£'000	£'000	£'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)
Cost 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)
Accumulated depreciation 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

The increase in the net book value of our property, plant, and equipment along with our right of use assets is driven by the recognition of a new lease for our Manchester headquarters and associated equipment.

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

£935k of IT hardware at original cost is fully depreciated and still in use (2024/25: £739k).

Plant and equipment consist of office furniture and general office equipment. £197k of equipment at original cost is fully depreciated and still in use (2024/25: £210k).

Leasehold improvements consist of refurbishment work carried out on the leased office premises. £3,167k of improvements at original cost are fully depreciated and still in use (2024/25: £2,458k).

7. Right of use assets

	Property £'000	IT equipment £'000	Total £'000
Cost or valuation			
At 1 April 2025	6,539	1,002	7,541
Additions	6,649	-	6,649
Adjustments*	-	-	-
Disposals	-	-	-
Cost at 31 March 2026	**13,189**	**1,002**	**14,191**
Depreciation			
At 1 April 2025	3,141	668	3,809
Charged in year	1,287	250	1,538
Disposals	-	-	-
Accumulated depreciation at 31 March 2026	**4,429**	**918**	**5,347**
Net book value at 31 March 2026	**8,760**	**84**	**8,844**
Net book value at 31 March 2025	**3,398**	**334**	**3,732**

	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)
Cost at 31 March 2025	**6,539**	**1,002**	**7,541**
Depreciation			
At 1 April 2024	2,595	3482	2,943
Charged in year	1,100	320	1,420
Disposals	(554)	-	(554)
Accumulated depreciation at 31 March 2025	**3,141**	**668**	**3,809**
Net book value at 31 March 2025	**3,398**	**334**	**3,732**
Net book value at 31 March 2024	**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.

ICO lease contracts comprise leases of office buildings and laptops lease.

A maturity analysis of lease liabilities including interest expense is given within Note 14.

8. Intangible assets

	Website/Software development/licenses	Assets under construction	Total
	£'000	£'000	£'000
Cost or valuation			
At 1 April 2025	6,227	774	7,001
Additions	112	642	754
Transfers	827	(827)	-

	Website/Software development/licenses	Assets under construction	Total
Adjustments	-	-	-
Disposals	(97)	-	(97)
Cost at 31 March 2026	**7,068**	**590**	**7,658**
Amortisation			
At 1 April 2025	5,219	-	5,219
Charged in year	733	-	733
Disposals	(97)	-	(97)
Accumulated depreciation at 31 March 2026	**5,855**	**-**	**5,855**
Net book value at 31 March 2026	**1,214**	**590**	**1,803**
Net book value at 31 March 2025	**1,008**	**774**	**1,782**

Intangible assets consist of website/ software-related assets. £4,193k of intangible assets at original cost is fully depreciated and still in use (2024/25: £4,203k).

	Website/Software development/licences	Assets under construction	Total
	£'000	£'000	£'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	-	-	-
Cost At 31 March 2025	6,227	774	7,001
Amortisation			
At 1 April 2024	4,753	-	4,753
Charged in year	466	-	466
Disposals	-	-	-
Accumulated depreciation at 31 March 2025	**5,219**	**-**	**5,219**

	Website/Software development/licences	Assets under construction	Total
	£'000	£'000	£'000
Net book value at 31 March 2025	**1,008**	**774**	**1,782**
Net book value at 31 March 2024	1,019	330	1,349

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 financial risk to the ICO. A lifetime impairment model of expected loss is used in valuing all debtors to the ICO and is explained in detail elsewhere in these notes.

10. Trade receivables and other current assets

		31 March 2026 £'000		31 March 2025 £'000
Amounts falling due within one year:				
Trade debtors		485		314
Prepayments and accrued income		1,713		1,512
Other		310		4
Sub-total		**2,508**		**1,829**
Consolidated Fund receipts due	42,763		28,863	
Less: Consolidated Fund provision for bad debt	(42,048)		(25,162)	
Total amounts due from Consolidated fund		**715**		**3,701**
Total Due		**3,224**		**5,531**

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 2026 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 and income accruals include an amount of £195k in respect of the Ofcom DRCF Digital Library, a fellow government body (2024/25: £262k).
The provision is recognised for some of the debtors above – see Note 13.

11. Cash and cash equivalents

	31 March 2026 £'000	31 March 2025 £'000
Balance at 1 April	10,594	8,519
Net change in cash and cash equivalent balances	10,642	2,075
Balance at 31 March	**21,236**	**10,594**

Split:		
Commercial banks and cash in hand	21,236	10,593
Government Banking Service	-	1
	21,236	10,594

The increase in cash balance in 2025/26 is due to banking a full year of DP fees collection following the fee review completed in early 2025.

12. Trade payables and other current liabilities

	31 March 2026 £'000	31 March 2025 £'000
Amounts falling due within one year:		
Taxation and social security	1,677	1,533
Trade payables	2,231	926
Other payables	3,147	2,449
Accruals and deferred income	2,069	1,899
Sub-total	**9,124**	**6,807**
Amount payable to consolidated fund (note 5b)	3,823	3,701
	12,947	**10,508**
Amounts falling due later than one year:		
Taxation and social security	-	-
Trade payables	-	-
Other payables	-	-
Accruals and deferred income	-	-
Sub-total	-	-
Amount payable to consolidated fund (note 5b)	-	-
	12,947	**10,508**

The amount payable to consolidated fund 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 and accruals line includes £14k payable to Ofcom (2024/25: £14k), a fellow government body, for staff-related costs.

13. Provision for liabilities and charges

	Dilapidations	Bad debt re trade debtors	Bad Debt re DP fees	Legal claims	Total
	2025/26 £'000	2025/26 £'000	2025/26 £'000	2025/26 £'000	2025/26 £'000
Balance at 1 April 2025	1,212	32	2	-	1,246
Provided in year	212	-	-	70	282
Provision utilised in year	-	(32)	(2)		(34)
Balance at 31 March 2026	**1,424**	**-**	**-**	**70**	**1,494**

	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**

Analysis of expected timing of discounted flow:

	Dilapidations		Bad debt		Legal claims		**Total**	
	2025/26 £'000	2024/25 £'000	2025/26 £'000	2024/25 £'000	2025/26 £'000	2024/25 £'000	**2025/26 £'000**	**2024/25 £'000**
Not later than one year		-	-	35	70	-	**70**	**35**
Later than one year and not later than five years	1,424	1,211	-	-		-	**1,424**	**1,211**
Later than five years	-	-	-	-		-	**-**	**-**
Balance at 31 March	**1,424**	**1,211**	**-**	**35**	**70**	**-**	**1,494**	**1,246**

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.

Legal claims

A provision was recognised in relation to employment matters.

14. Lease liabilities

Maturity analysis – contractual undiscounted cashflows	31 March 2026 £'000	31 March 2025 £'000
Not later than one year	1,633	1,505
Later than one year and not later than five years	4,032	2,417
Later than five years	3,376	-
	9,041	**3,922**
Lease liabilities included in the balance sheet		
Current	1,633	1,505
Non-current	7,408	2,417
	9,041	**3,922**

Movement in lease during the year		
As at start of financial year	3,922	3,599
Interest charged to the income statement	220	67
Adjustments	-	12
Lease liability in relation to new leases	6,906	1,888
Lease liability in relation to disposals	-	(69)
Lease rental payments	(2,007)	(1,575)
At end of financial year	**9,041**	**3,922**

Included in the above figures are the following amounts relating to Ofcom – rentals paid during the year £423k (2024/25: £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 2026 (31 March 2025: £nil).

The 2024/25 presentation under IFRS 16 Leases includes all leases in our Statement of Financial Position as right of use assets with a corresponding lease liability.

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 2025/26, 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.

In addition, the Information Commissioner has had various material transactions with other central government bodies, including the Civil Servants and Others Pension Scheme (CSOPS) for the pay over 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

A contingent liability exists in relation to an employment tribunal case. The value has not been disclosed as it may have a potentially prejudicial impact on the outcome of the claim.

18. Events after the reporting period

On 19 June 2026, John Edwards resigned from his role as the Information Commissioner. As a Crown appointee and accountable to Parliament, Mr Edwards submitted his resignation to the Department for Science, Innovation and Technology (DSIT).

There were no other events between the Statement of Financial Position date and the date that the Temporary Acting 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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