

Office for Standards in Education,  
Children's Services and Skills



**Annual Report and Accounts 2023–24**



# Office for Standards in Education, Children's Services and Skills

## Annual Report and Accounts 2023–24

For the period 1 April 2023 to 31 March 2024

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# Overview by His Majesty's Chief Inspector

It is a great honour to present my first Annual Report and Accounts as His Majesty's Chief Inspector (HMCI). The financial year covered by this report represents the final nine months of my predecessor as HMCI, Amanda Spielman, as well as my first three months in the role. I would like to recognise Amanda's immense work and impact as England's longest serving HMCI, as well as the support she offered me in preparing to take up this post.

I joined Ofsted because I have always believed in its crucial role. I now see first-hand how important that work is, across all the sectors in which we operate. We are the only organisation that scrutinises the care received by children, as well as the education of children and older learners, with a real focus on the most vulnerable.

I also joined Ofsted determined to bring about reforms. I want to ensure that our work, on behalf of parents and carers, provides appropriate support and challenge to the education and care sectors. But in doing so, I also want us to recognise the issues faced by these sectors in 2024 and beyond.

Over the last year, Ofsted has faced heightened scrutiny – in particular, during the Coroner's inquest into the tragic death of headteacher Ruth Perry and in the subsequent 'Prevention of future deaths' report.

Responding to the Coroner's report was my immediate priority on taking up the role, and we did so in full. We then received and responded to the Education Select Committee's review into Ofsted. Perhaps inevitably, given the increased scrutiny, a new HMCI and the proximity of a general election, more groups than usual produced reports into Ofsted and our work. We welcome the many thoughtful contributions, and we consider any proposal that allows us to improve our work and better serve children and families.

Between January and March, we moved at pace to do the things that we could do immediately. First, we prioritised mental health awareness training for those leading school and further education and skills inspections over starting those inspections in the first few weeks of January. We then extended this training to every inspector in education and social care alike. We continued to develop our complaints process and significantly updated our policies on how to defer and pause an inspection. And we further clarified the expectations around sharing provisional inspection outcomes and who could attend inspection meetings.

We know that these immediate reforms are not enough: much more needs to be done. We firmly believe that major future changes to our work should be made in consultation with the public we serve, and with those we inspect and regulate. In March, we launched our Big Listen exercise to hear the views of those we work with, as well as the children, learners, parents and carers we work for. I'm confident that, with their input and advice, we can build a better system for all.

Throughout this complicated period, I remain proud of all our staff, whether they work full time for Ofsted or, as is the case for vast numbers of our inspectors and regulators, they are serving practitioners who work for us periodically throughout the year.

We should also acknowledge the significant budgetary challenge we face. Our funding is 29% lower in real terms than it was in 2009–10. Over the same period, we have rightly been asked to do significantly more: our ability to see across all education and care provision and tease out insights is both unique and a vital enabler of joined-up services. As we respond to the Big Listen, we will need to marry the calls for change with the need to provide value for money.

We well understand that this is a challenge shared by many of those that we inspect and regulate.

I finish by recommending this report to you; it contains great detail about our work and activities in the last financial year. This work is carried out by dedicated, expert and experienced staff whose collective focus is to ensure that children and learners are safe, well cared for and educated to the highest possible standard. Together, this team will continue to develop and improve. We want children, learners, parents, carers, Parliament and those we inspect and regulate to be confident that Ofsted will always find the right balance between accountability and support, as we raise standards and improve lives.

**Sir Martyn Oliver**  
**His Majesty's Chief Inspector**

**8 July 2024**

# Overview by the Chair

This year has been a period of significant change and challenge for Ofsted as we strive to deliver a high-quality service for children and learners. These changes and challenges, including necessary financial constraints and increased scrutiny, have directly influenced our work and our planning for the future.

In January, we welcomed a new Chief Inspector, Sir Martyn Oliver. Sir Martyn's arrival heralds a new era for Ofsted; he brings with him a wealth of experience and a clear vision for Ofsted's future. As we bid farewell to our previous Chief Inspector, Amanda Spielman, we express our gratitude for her seven years of service, including the first nine months covered in this report.

Most notably, we have rightly reflected on Ruth Perry's death and carefully considered the reports that followed, including from the Coroner's inquest and the education select committee. This annual report is, therefore, not just a financial report but a strategic document that outlines the steps we have taken and those planned to address the Coroner's recommendations in their entirety. We have also commissioned an independent learning review of Ofsted's response to that tragic event. The Board and HMCI are committed to carefully considering the outcomes of this review and taking decisive action based on its findings.

The full focus of the Board and leadership team is now on ensuring that we deliver our core services for children and learners, working positively with those we inspect and regulate. We will accelerate our efforts by listening carefully to our stakeholders and using our wealth of data and evidence to ensure that we work effectively and sensitively with others. Such engagement was an immediate priority for our new Chief Inspector, and I thank him for the vigour and passion with which he has taken up the role.

In carrying out our work, we must also recognise that Ofsted is just one part of a much wider accountability system for the education and care sectors. Still, it has a vital job to do. We remain accountable to the government of the day for the quality of the service we provide. Following the general election in July, we will continue to work with the new government to deliver the best service we can, ensuring value for money and remaining independent in our judgement of the quality of education and care that children and learners receive. We will closely monitor and adjust our strategy in the coming months to ensure that it supports our priorities and any changing requirements effectively. Our governance framework will also be adapted where necessary to enhance the Board's support, scrutiny and challenge to the executive as we work together to strengthen Ofsted's positive impact.

As this document reports, we carried out thousands of inspections and regulatory activities over the past year, making sure that as many children as possible receive safe, supportive, and high-quality education and care.



In addition to our ongoing crucial work, we have taken on several new responsibilities in response to the shifting educational landscape. We have incorporated scrutiny of T levels into our routine inspections of those providing them and have established regular inspections of skills bootcamps. In teacher training and development, we have completed our inspections of early career framework lead providers and begun inspecting national professional qualifications programmes. To help develop government's oversight of the growing numbers of children educated remotely, we have checked the suitability of providers who have applied for accreditation through the Department for Education's online education accreditation scheme. In our inspections of local authority children's services, we added the new care leavers' judgement to our inspections and began registering supported accommodation before beginning inspections later this year. These new responsibilities reflect our commitment to raising standards of education and care, especially for the most vulnerable.

Ofsted's strength is in its people's hard work and dedication. This year, more than ever, their resilience and ability to work together have been evident. I thank them for their unwavering service during a demanding year. I also extend my personal thanks, and that of the wider Board, to the new Chief Inspector and his leadership team for their clear commitment to delivering the best service possible to the children and learners we serve. I am confident that with their continued dedication, we will make further progress.

**Dame Christine Ryan DBE**  
**Chair**

# PERFORMANCE REPORT



# About us

Ofsted inspects services providing education and skills for learners of all ages. We also inspect and regulate services that care for children and young people. We refer collectively to those we inspect as ‘providers’ (of education, skills or care).

Ofsted’s role is to make sure that those providers educating, training and caring for children and learners in England do so to a high standard. There are thousands of these organisations, and their work helps the next generation to realise its full potential.

## How we carry out our role

We carry out our role through independent inspection and regulation using a workforce of directly employed inspectors as well as contracted inspectors, the vast majority being serving practitioners.

Our purpose is to bring about improvement in education provision for learners of all ages, as well as improvement in the help, protection and care of children and young people. We ground our inspection frameworks in evidence to help providers focus on the right things.

We inspect schools, further education (FE) and skills providers, childminders, nurseries, children’s social care, initial teacher education (ITE), early career framework (ECF) and national professional qualification (NPQ) lead providers and provision for children with special educational needs and/or disabilities (SEND).

Inspection is an independent assessment of the quality of provision. The inspection process, including the professional dialogue with leaders, helps providers to improve. It also allows us to aggregate and report on what we see across the country: what works well and what does not.

In early years and children’s social care, we are also the regulator. We have a wide range of tools to assess and respond to risks to children. This allows us to determine whether providers are fit to run their services. We take regulatory action, including enforcement action, against those that are not.

## Our values

Our values guide everything we do. They apply to everyone in Ofsted and all those who work on our behalf.

Our values are:

- **Children and learners first:** Our focus is on improving outcomes for them. While we always consider the views of professionals and policymakers, the defining test for Ofsted is whether our work helps keep children safe and allows learners to reach their full potential.
- **Independent:** We judge standards and report our findings to the public without fear or favour. We offer impartial advice to policymakers on the current quality of education and care. And we use our expertise to advise on how provision can be improved at the system level.
- **Accountable and transparent:** We report to Parliament on how we operate and how we spend taxpayers’ money. We also publish an annual assessment of how effectively we are implementing our strategy. We are transparent: our approach to regulation and inspection is published and open to scrutiny.
- **Evidence-led:** Our policies, frameworks, judgements and insights are rooted in evidence. We are proportionate and responsible in how we use our voice, providing the evidence to highlight significant issues.

We publish full details of what we find each year in the Chief Inspector’s Annual Report.<sup>1</sup>

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1. ‘The Annual Report of His Majesty’s Chief Inspector of Education, Children’s Services and Skills 2022/23’, Ofsted, November 2023.

# Performance summary

The performance summary for 2023–24 highlights important achievements, challenges and progress towards our objectives and targets.

Our strategy 2022–27 sets out our guiding principle: to be a force for improvement through the intelligent, responsible and focused use of inspection, regulation and insights.<sup>2</sup> This year, we have made progress across our three strategic approaches. This is reported on in the performance analysis section.

Over the last year, Ofsted has, rightly, been under scrutiny following the tragic death of headteacher Ruth Perry in January 2023. We have learned many lessons, including from the inquest. Our response to the report to prevent future deaths and the Education Select Committee’s report on our work set out urgent work we are doing.<sup>3,4</sup>

We made changes to inspection practice in March, June, September and December 2023.

In April 2023, we introduced a national safeguarding duty desk for schools inspection. Since that time, all inspectors have been required to call the duty desk number if their emerging safeguarding evidence could result in a judgement of ineffective. They receive central support and challenge from senior inspectors through the duty desk for schools inspection. This also helps with consistency in safeguarding judgements.

In April 2023, we issued a statement setting out several changes, including that all headteachers and teachers could have a colleague from their school or trust join discussions with inspectors, and that they could share provisional inspection outcomes with colleagues and some others.<sup>5</sup> We also made changes to our complaints process.

In June 2023, we announced that we would look at depersonalising the language we use in inspection reports, the public-facing record of the inspection.<sup>6</sup> We now refer by default to ‘the school’ rather than to individuals in the main body of the report. We implemented this change in September 2023.

We changed our handbooks in September 2023 to make it clear that providers have the opportunity to fix minor safeguarding administrative issues while the inspection is ongoing. This is an important change that makes children safer and reassures teachers and leaders that easily fixable administrative errors will not adversely affect the outcome of their inspection.

In January 2024, we set a later start date of 22 January for school and FE and skills inspections. This was to ensure that these inspections are led by an inspector who has completed training to help them understand and recognise any mental health issues that they may encounter on inspection, including how to minimise additional stress from the inspection process. We extended this training to all inspectors in the weeks that followed, to make sure that all inspections after 31 March 2024 are carried out by inspectors who have completed a full package of mental health training. Mental health awareness training is now an integral part of how we induct and develop our inspectors.

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2. ‘Ofsted strategy 2022–27’, Ofsted, April 2022.

3. ‘Prevention of future deaths report (Regulation 28): Ofsted’s response’, Ofsted, January 2024

4. ‘Ofsted’s response to the Education Select Committee’, Ofsted, March 2024.

5. ‘HMCI commentary: improving how we work’, Ofsted, April 2023.

6. ‘Changes made to school inspections’, Ofsted, June 2023.



We also updated our handbooks in January 2024 to reflect how inspectors will respond if they see or become concerned that a staff member is upset or distressed during an inspection.

We also published a new ‘Deferring, pausing and gathering additional evidence’ policy.<sup>7</sup> As part of this policy, we have set out who we will contact where there are serious concerns about leaders’ welfare, and when we do this. This will vary depending on the type of school or setting. Alongside these changes, all inspectors have been trained to recognise and respond to signs of distress in school leaders.

The Coroner’s findings focused on school inspections, but where practical and possible we have made similar and appropriate changes across all remits that we regulate and inspect.

We continue to do what we can within the resources available, but we have continually been asked to do more with less. This means we are always having to make difficult decisions in order to continue our vital work of inspection and regulation in the interests of children and learners.

In 2023–24, we saw a modest increase in funding. This was due, in part, to additional commitments agreed as part of the Spending Review: mainly to accelerate the inspection of schools and FE and skills providers and to register and inspect supported accommodation providers. Our funding also increased because we were asked to carry out additional commissioned inspections on behalf of the Department for Education (DfE). However, our funding for school inspection is still only around 0.1% of the overall schools budget – 75% less than 20 years ago.

Ofsted wants to improve, but we can only achieve this by scrutinising everything we do. We launched the Big Listen on Friday 8 March 2024. This consultation seeks views right across our work, from schools and children’s social care to teacher training and early years. The responses will allow us to explore what we need to do next.

We will consult on any major changes we propose based on the results of the Big Listen. After consulting, we intend to put those changes in place during the 2024/25 academic year.



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7. ‘Ofsted inspections and visits: deferring, pausing and gathering additional evidence’, Ofsted, April 2024.

## What Ofsted inspects

Remit	Notes
State-funded schools	21,900 state-funded schools and academies: nurseries, primary, secondary and special schools, and alternative provision
	52 non-maintained special schools
Further education and skills	160 general further education colleges
	44 sixth-form and other colleges
	140 adult and community education providers
	1,270 independent learning providers (including employer providers)
	70 16 to 19 academies
	110 higher education institutions
	13 specialist FE colleges
	130 independent specialist colleges
	17 dance and drama colleges
	Ministry of Defence establishments
120 prisons	
Independent education	1,140 non-association independent schools
Early years	27,100 childcare on non-domestic premises providers (nurseries)
	34,700 childminders, home childcarers and other childcare on domestic premises providers
	6 childminder agencies (with 1,240 childminders on roll)
Social care	153 local authority children's services
	13 secure children's homes
	2 secure training centres
	200 settings where children board (such as residential special schools)
	98 residential family centres
	400 adoption, adoption support and fostering agencies
	12 residential holiday schemes
	3,480 children's homes (excluding secure children's homes)
The Children and Family Court Advisory and Support Service (Cafcass)	
Teacher training	220 ITE providers
	11 ECF/NPQ lead providers
Area SEND	153 local area partnerships

**Note:** The number of providers is based on providers open on 31 March 2024, at the end (rather than the start) of the 2023–24 financial year. Numbers over 100 are rounded, except for local authority figures.

## Statutory and government-agreed inspection targets

Ofsted has legal duties to inspect specified institutions within certain timeframes.

Children's homes are required by regulation to be inspected twice each financial year, unless one of the legal exemptions applies. The exemptions can mean that they only require one inspection a year (for example, homes that were outstanding or good at their last full inspection) or that they are exempt entirely from the minimum inspection frequency (for example, homes that are closed and have a condition of registration that does not allow them to care for children without giving Ofsted three months' notice).

HMCI has met the statutory requirements except for four residential holiday schemes for disabled children that did not operate this year. As these did not operate at any point in the year, it was not possible to inspect them.

Ofsted has met all its other statutory inspection targets.

## Non-statutory obligations

There are no statutory obligations to inspect residential special schools at a set frequency. However, we have an agreement with the DfE to inspect each one annually. We were not able to inspect eight residential special schools because they were not accommodating children this year.

The requirements for early education and childcare inspections are set out in a letter from the Secretary of State to HMCI.<sup>8</sup>

During this year, due to financial constraints, we decided to schedule routine inspections of good and outstanding providers at the maximum permitted interval of six years.

There were five (less than 0.1%) inspections where we did not inspect within the required six years. All five were inspected between one and seven days late because a contracted Ofsted Inspector did not carry out the inspection on time. We have subsequently agreed with the Secretary of State that, in circumstances where a routine inspection is scheduled to take place within the six years and is subsequently delayed by up to three months due to unforeseen circumstances (not linked to the provider's availability), this does not constitute a breach of Ofsted's obligations.

There were also 86 providers that we did not inspect for reasons outside of our control. These included, for example, where the provider was not looking after children because of long-term sickness or maternity leave, or where we have notified providers that we intend to cancel their registration because we have been unable to contact them. Very often, these providers have had no children on roll for an extended period and/or have ceased to pay registration fees so we believe it is unlikely that they are operating.

There were a further 64 providers that we inspected late because they had begun operating again after being out of scope for inspection. We inspected them as soon as practically possible.

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8. 'Requirements for early education and childcare inspections: letter from the Secretary of State to HMCI', Ofsted, July 2024.

# What we did this year

## School inspections

We have been funded, through the Spending Review, to inspect every school at least once between April 2021 and July 2025. This ended the legal exemption from inspection for outstanding schools.<sup>9</sup>

Some of the 3,400 previously exempt outstanding schools had not been inspected for 15 years when routine inspection restarted after the pause during the pandemic. We inspected 993 previously exempt schools in the 2023/24 academic year, compared with 763 in 2022/23 and 279 in the academic year before the pandemic, 2018/19.

For good schools, the Spending Review acceleration means inspecting them earlier than we otherwise would. It also means doing more graded inspections and fewer ungraded inspections. A graded inspection involves a larger inspection team. This means that inspectors can spend more time in schools, giving parents more assurance and having better quality professional conversations with school leaders. We inspected 4,269 good schools in 2023/24, of which 1,837 were graded inspections.

## Further education and skills inspections

The FE and skills sector teaches learners aged 16 and over. Different types of providers offer a wide variety of education, training and apprenticeships to prepare learners for further study, employment or greater independence.

Ofsted has carried out full enhanced inspections of FE colleges, sixth-form colleges and designated institutions since September 2022. We will inspect all these colleges in this way at least once by July 2025. This includes making a sub-judgement about how well each college is contributing to meeting skills needs.

We have carried out 74 enhanced college inspections this year. We are currently on track to complete this three-year undertaking.

We remain on track to inspect all other FE and skills providers at least once between April 2021 and September 2025. We carried out 468 inspections of these providers this year.

From September 2023, we put in place a new policy of giving longer notice of inspection to providers (other than colleges) that are large and complex. By the end of this year, we had carried out six inspections of these large and complex providers, giving them five or six days' notice, instead of the usual two working days.

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9. From 2012 to 2020, primary and secondary schools graded outstanding were exempted by law from routine inspection.





### T levels and Skills Bootcamps

In July 2023, we published our T-level thematic review.<sup>10</sup> We found that programmes had been introduced with varying degrees of success and students' experiences varied considerably.

From September 2023, we included coverage of T levels in our routine inspections of providers that deliver them. By the end of the year, we had done 39 inspections where T levels were covered.

In November 2023, we published our thematic review of wave 2 of Skills Bootcamps.<sup>11</sup> Skills Bootcamps then came into scope for inspection on 1 April 2023. In this first year, we completed 30 full inspections of providers delivering Skills Bootcamps. We also did 36 new provider monitoring visits.

### Teacher development inspections

We inspect ITE providers, as well as lead providers of ECF and NPQ programmes.

Our frameworks evaluate how well these providers prepare teachers in subjects, phases and professional contexts. Where appropriate, we highlight areas for improvement.

### Initial teacher education

We continued to inspect providers of ITE, completing an accelerated three-year inspection cycle ahead of the transition to the new initial teacher training (ITT) market, following the DfE's accreditation exercise. We continue to prepare for inspections of accredited providers across the 2024–27 cycle.

This year, we also did three commissioned inspections of FE and skills ITE in independent higher education providers. These inspections have provided further evidence for the DfE's analysis of the current ITE system in light of its recent consultation.<sup>12</sup>

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10. 'T-level thematic review: final report', Ofsted, July 2023.

11. 'Skills Bootcamps thematic survey', Ofsted, November 2022.

12. 'Further education initial teacher training reform', DfE, September 2023.

### Early career framework and national professional qualifications

This year, we completed our first full inspections of ECF lead providers. We also began full inspections of the NPQ programmes. Taken together, these inspections provide assurance about the quality of professional development and training offered by the DfE-funded lead providers to teachers at all stages of their careers.

### Area SEND inspections

Area SEND inspections focus on the impact that the strategies and actions of local area partnerships are having on the outcomes and experiences of children and young people with SEND. Inspection teams include education, health and social care inspectors.

This year, we carried out 27 full inspections. We have now finished the fourth term of area SEND inspections under the new framework, working jointly with the Care Quality Commission (CQC).

### Area SEND thematic visits

We are currently carrying out our 2024 thematic visits looking at how local area partners are preparing children and young people with SEND for adulthood. The visits focus on the four key pathways for preparation for adulthood: employment, independent living, community inclusion and health.

These visits follow a similar approach to area SEND inspections, using methods such as reviewing documents, tracking meetings and sampling visits. We aim to use the insights from these visits to highlight issues to the DfE and inform our own inspection practice.



## Area SEND thematic visits – alternative provision

In February 2024, we published the alternative provision (AP) thematic review.<sup>13</sup> This focused on how AP commissioning is currently working, and what impact it is having on children and young people with and without SEND.

We visited four local areas. We focused on the role of AP, strategic planning, commissioning decisions, oversight, transition arrangements and their impact, and enabling factors and barriers.

Our key findings included that:

- a lack of national standards and clarity on accountabilities is contributing to inconsistencies in AP commissioning across and within local areas
- the extent to which strategic plans for AP have been developed and embedded varies significantly between areas
- the rigour of placement decisions, oversight practices and transition support, as well as the extent of multi-agency working at a strategic and operational level, vary significantly within local areas.

## Online education accreditation scheme

The DfE launched the online education accreditation scheme (OEAS) in March 2023. The OEAS is a route for online providers to be accredited by the DfE following quality assurance from Ofsted. Our quality assurance consists of suitability checks on proprietors and an accreditation visit to check compliance with the DfE's online education standards. The OEAS is non-statutory, but the DfE encourages eligible providers to apply.

We received 24 commissions from the DfE between 20 March 2023 and 31 March 2024. Of these, 11 applications progressed to the next step in the process (suitability checks). In 11 cases, we recommended that the DfE should reject the application. Reasons for this included: the application was withdrawn; the application was missing important information; or the provider was ineligible or would not have met the online education standards if we visited. As of 31 March, there were two applications for which initial checks were ongoing and a decision had not yet been made.

In the same period, we also did three accreditation visits. The DfE accredited all three of these providers.

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13. 'Alternative provision in local areas in England: a thematic review', Ofsted, February 2024.



## Social care inspections

We regulate and inspect children's social care providers using the social care common inspection framework (SCCIF) and local authority children's services under the inspecting local authority children's services (ILACS) framework.<sup>14,15</sup>

### Inspections of local authority children's services

Our approach to ILACS is underpinned by three principles that apply to all social care inspections. Inspection should:

- focus on the things that matter most to children's lives
- be consistent in our expectations of providers
- prioritise our work where improvement is needed most.

In January 2023, we introduced a new judgement in ILACS: the experiences and progress of care leavers. The experiences of care leavers were previously included in a judgement about the experiences of all children in care. Between 1 April 2023 and 31 March 2024, we carried out 36 inspections that included the new judgement. In 16 of these inspections, we gave different grades for the judgements on the experiences of children in care and care leavers. We think this lends further support to our decision to separate the judgements about the experiences of these two cohorts of children.

In January 2024, we updated the framework in response to the DfE's national kinship care strategy.<sup>16</sup> We updated the language in the framework and emphasised to inspectors the importance of kinship care, not only for children in care but as an effective way to help and protect children remaining living in their community. At the same time, we added more explicit guidance on how we would consider the experiences of young carers in our inspections.

We will continue to re-balance ILACS in response to ongoing developments as part of the children's social care reforms, including updates to 'Working together to safeguard children' and the 'Children's social care: national framework'.<sup>17,18</sup>

14. 'Social care common inspection framework (SCCIF)', Ofsted, February 2017 (updated March 2024).

15. 'Inspecting local authority children's services', Ofsted, November 2017 (updated April 2024).

16. 'Championing kinship care: the national kinship care strategy', DfE, December 2023.

17. 'Working together to safeguard children', DfE, March 2015 (updated February 2024).

18. 'Children's social care: national framework', DfE, December 2023 (updated February 2024).

## Joint targeted area inspections

Joint targeted area inspections (JTAs) look at services for vulnerable children and young people. We work on these with the CQC, His Majesty's Inspectorate of Constabulary and Fire & Rescue Services (HMICFRS) and (depending on the theme) His Majesty's Inspectorate of Probation (HMIP).

We jointly assess how local authorities, the police, health, probation and youth offending services are working together in an area to identify, support and protect vulnerable children and young people. We look at the effectiveness of the local multi-agency safeguarding arrangements for responding to themes we inspect.

This year, we:

- carried out five JTAs of the multi-agency response to identifying initial need and risk
- published our framework for JTAs of the multi-agency response to serious youth violence and did five JTAs on this theme<sup>19</sup>
- published our thematic report of findings from our JTAs on the multi-agency response to children and families who need help.<sup>20</sup>

## Supported accommodation

In April 2023, new regulations for supported accommodation came into force. These require providers that accommodate children in care or care leavers aged 16 and 17 to register with Ofsted.

Throughout 2023, we developed our inspection proposals, and in February 2024 we published the supported accommodation inspection guidance. This work included:

- consulting with stakeholders, including care-experienced young people, commissioners and providers
- doing pilot inspections with a sample of registered providers to test our inspection methodology
- processing a very large volume of applications.

Supported accommodation providers were able to register with Ofsted from the end of April until October 2023. The majority submitted their applications close to the deadline. This resulted in a peak of registration activity that we could not complete in line with our plan, so we will do the remaining registration visits in the next financial year.

Inspections of registered supported accommodation providers will start from September 2024.

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19. 'Joint targeted area inspections of the multi-agency response to serious youth violence', Ofsted, August 2023 (updated September 2023).

20. 'The multi-agency response to children and families who need help', Ofsted, November 2023.

## Regulatory activity

In early years and children's social care, we are also the regulator. We have a wide range of tools to assess and respond to risks to children. This allows us to determine whether providers are fit to provide services. We take regulatory action, including enforcement action, against those that are not.

### Early years

Registered early years providers are required to notify us of certain events that impact on the care of children. This year, we received 11,100 notifications from around 7,850 providers.

If we are concerned that children may be at risk of harm, we can suspend a provider's registration. This year, we have suspended 260 providers. Suspension gives us or other agencies, such as the police or the local authority, the time to investigate concerns or carry out inquiries. It also gives time for us or the provider to take steps to reduce or remove any risk to children.

If a provider is unable to meet the requirements of registration, we will cancel its registration. This year, we cancelled 2,080 registrations. This includes 1,940 cancellations due to non-payment of fees.

### Children's social care

Regulated settings are required to notify Ofsted about serious incidents relating to children and what they have done in response, as well as various matters that do not typically require further action (such as child illness).

#### Number of notifications and providers, 2023–24, by provider type

	Notifications	Providers
Children's home	34,500	3,280
Independent fostering agency	5,860	310
Supported accommodation provider	470	130
Residential family centre	450	80
Voluntary adoption agency	64	13
<b>Total</b>	<b>41,300</b>	<b>3,810</b>

Note: This may include duplicate notifications about the same event. Numbers over 100 have been rounded.

Notifications are grouped by reason for the notification. Around two fifths of notifications were made under the 'other serious incidents' category, which settings use to notify Ofsted of an event that they feel is serious enough to be notifiable but that does not fit into any other category. This category captures serious incidents that do not fall under any of the other categories, which are set out in legislation. They could include, for example, a fire in the home, a child being taken to hospital or the death of a foster carer.



## Intervention and enforcement

### Unregistered children's homes

We are concerned that the number of children being placed in illegal unregistered children's homes has not decreased in the past 12 months. The situation is compounded by the continuing lack of placements for children within the secure welfare sector. There are still approximately 60 referrals for each secure children's home placement.<sup>21</sup>

We acknowledge that local authorities face many challenges in sourcing appropriate legal children's homes places for children. But we remain concerned that children with some of the most complex care needs are still being placed in settings that have the least amount of external and independent scrutiny.

Our records show that this year, 87% (133) of local authorities in England placed children in unregistered settings. This highlights the continuing need for bespoke legal placements for the children that need them most. We want homes that should be registered with Ofsted to register.

We opened 1,019 cases concerning possible unregistered children's homes this year. Of these, most (887) were found to be illegal and should have been registered.

In most cases where we have 'reasonable belief' that the home is illegal (unregistered), we issue a warning letter. The letter sets out the offence and the fact that we may use our powers to take further action. It also provides information on how to apply for registration, including our priority application process.

We have established a virtual team to carry out criminal investigations of the most prolific and/or concerning cases of unregistered children's homes. We have now completed a number of criminal investigations. We will take prosecution action in cases where it is in the public interest to pursue.

On 28 April 2023, we began accepting applications to register providers of supported accommodation. In order to continue to operate legally, providers had to be fully registered, or to have had an application accepted by Ofsted as 'complete', by midnight on 27 October 2023. Nearly 800 providers met this deadline.

However, and as explained earlier in the social care section of this report, most applications were submitted very close to the October deadline. More than 500 applications had been submitted by 27 October, but too late to be accepted as 'complete'. We contacted these applicants to explain that, while we had no power to waive the regulations, we would take a pragmatic approach to providers that had showed intent to register and submitted an application by 27 October. Any action we take towards unregistered supported accommodation provision will be decided on a case-by-case basis, and always with the best interests of children as a priority.

Where we have reasonable belief that a provider is operating unregistered supported accommodation, we will ordinarily issue a warning letter.

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21. This figure is referrals for children being placed for welfare reasons and not children sentenced or remanded to custody by the courts.

### **Unregistered early years provision**

We have enforcement and prosecution powers to manage unregistered early years provision. This year, we investigated 300 unregistered early years settings.

Some of these were deemed unregistered as the legal entity owning them had changed, which requires a new registration, but they were still fundamentally operating as before. Where there are no concerns about a new provider, we expedite the process.

We also issued 20 enforcement notices against people operating as potentially unregistered childminders.

### **Unregistered schools**

It is a criminal offence to run an unregistered school in England. The Schools Bill was intended to close loopholes in the registration system and to strengthen Ofsted's powers to investigate unregistered schools. Unfortunately, however, it was dropped in December 2022. This year, we have continued to press for legislation to help make sure that children are properly educated and kept safe.

Coverage of the Schools Bill drew attention to the legislative loopholes that prevent us from prosecuting some of the worst unregistered provision we encounter. These loopholes are now more widely known within the sector and continue to hamper our efforts to investigate unregistered schools and prosecute offenders.

We have continued to carry out investigations and inspections of suspected illegal schools.

This year, we opened more than 230 investigations into potential unregistered schools, carried out 129 inspections and issued 25 warning notices. Of the 23 unregistered schools that received a warning notice, 13 are now operating within the law, two have closed and the rest remain under investigation.



## Research and aggregation of insights

Ofsted has a unique view of the education and children's social care system through the hundreds of inspections and regulatory visits we carry out every week. We publish what we learn from these visits and carry out wider research and evaluation to help fill knowledge gaps, and to help policymakers, decision-makers and practitioners to improve practice.

This year, we released the following publications about education:

- 'How multi-academy trusts are involved in school inspections'<sup>22</sup>
- 'International perspectives on early years'<sup>23</sup>
- 'Evaluating the education inspection framework'<sup>24</sup>
- 'Best start in life part 2: the 3 prime areas of learning'.<sup>25</sup>

We also published the following on social care:

- 'Good decisions: children with complex needs in children's homes'<sup>26</sup>
- 'The multi-agency response to children and families who need help'.<sup>27</sup>

The DfE commissioned Ofsted to carry out:

- an independent review of teachers' professional development. Our final report will be published in April 2024 but we have published interim findings this year<sup>28</sup>
- an independent review of tutoring in schools and 16 to 19 providers<sup>29</sup>
- a series of thematic reviews on careers guidance, in which we have so far published:
  - a review of careers guidance in schools and FE and skills providers<sup>30</sup>
  - a review of careers guidance in specialist settings.<sup>31</sup>

We are currently carrying out a review of careers education, information, advice and guidance for young people from lower socioeconomic backgrounds attending FE and skills providers.

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22. 'How multi-academy trusts are involved in school inspections', Ofsted, April 2023.

23. 'International perspectives on early years', Ofsted, June 2023.

24. 'Evaluating the education inspection framework', Ofsted, August 2023.

25. 'Best start in life part 2: the three prime areas of learning', Ofsted, September 2023.

26. 'Good decisions: children with complex needs in children's homes', Ofsted, January 2024.

27. 'The multi-agency response to children and families who need help', Ofsted, November 2023.

28. 'Teachers' professional development in schools: phase 1 findings', Ofsted, May 2023.

29. 'Independent review of tutoring in schools and 16 to 19 providers', Ofsted, October 2023.

30. 'Independent review of careers guidance in schools and further education and skills providers', Ofsted, September 2023.

31. 'Independent review of careers guidance in specialist settings', Ofsted, February 2024.

We also published a series of subject reports to inform leaders, teachers and tutors, parents and policymakers about the state of the nation regarding the quality of school curriculum in a range of subjects:

- English<sup>32</sup>
- music<sup>33</sup>
- PE<sup>34</sup>
- geography<sup>35</sup>
- history<sup>36</sup>
- maths.<sup>37</sup>

We are an early adopter of the new [Integrated Data Service](#) from the Office for National Statistics. This is allowing us to both contribute to and shape the new system and get bespoke access to 2021 Census outputs. We will be exploring the possibilities this creates for educational analysis.

## Official statistics and management information

This year, we released over 70 sets of timely and high-quality official statistics, management information and transparency data, as well as data commentaries.<sup>38</sup> These publications provide detailed analysis and narratives covering all aspects of our work.

The commentaries focused on:

- how mergers have changed the number of colleges we inspect and their inspection outcomes<sup>39</sup>
- deep dives in school inspections<sup>40</sup>
- the largest national providers of private and voluntary social care<sup>41</sup>
- childminders<sup>42</sup>
- alignment between inspection grades and headline data measures<sup>43</sup>
- recruitment and retention in mainstream fostering.<sup>44</sup>

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32. 'Subject report series: English', Ofsted, March 2024.

33. 'Subject report series: music', Ofsted, September 2023.

34. 'Subject report series: PE', Ofsted, September 2023.

35. 'Subject report series: geography', Ofsted, September 2023.

36. 'Subject report series: history', Ofsted, July 2023.

37. 'Subject report series: maths', Ofsted, July 2023.

38. View the whole collection at '[Statistics at Ofsted](#)'.

39. 'How mergers have changed the number of colleges we inspect and their inspection outcomes', Ofsted, June 2023.

40. 'Schools commentary: Deep dives in school inspections', Ofsted, July 2023.

41. 'Largest national providers of private and voluntary social care', Ofsted, March 2023 (updated July 2023).

42. 'A focus on childminders', Ofsted, September 2023.

43. 'Schools commentary: Alignment between inspection grades and headline data measures', Ofsted, November 2023.

44. 'Recruitment and retention in mainstream fostering', Ofsted, March 2024.

## Workforce

We take part in the Civil Service survey each year. In this year's survey, we received an overall engagement score of 68%. This is above both the Civil Service average and Civil Service high performers (CSHP) benchmarks, once again making us a leading Civil Service organisation for engagement. This year saw a response rate of 87%, which is our highest ever response rate. We are above the Civil Service average in all nine core themes and above seven core themes in the CSHP benchmarks.

This year, there have been increasing financial constraints and demands on the delivery of Ofsted's work. However, we have remained focused on our core purpose of improving the lives of and outcomes for children and young people and supporting our workforce to achieve this.

The 2023–24 pay remit allowed for one of the highest pay awards in many years. This included an additional fixed payment to eligible staff in respect of cost-of-living increases. We paid the £1,500 full-time equivalent payment to all eligible staff. We also used as much of the consolidated pay remit as possible by offering pay increases of between 4.07% and 6%, depending on pay rate.

The funding of these increases required us to identify in-year savings and therefore to pause or reduce a range of work. At all times, we prioritised our resources on inspection and regulation and what is most important for the children and young people we serve. For example, we have continued to recruit high numbers of social care regulatory inspectors in response to a growing provider base.

In response to the Regulation 28 report to prevent future deaths issued by HM Coroner, we promptly set up a package of mental health training. This included webinars for all inspectors and messages from Sir Martyn Oliver and guest speaker Simon Blake, CEO of Mental Health First Aid England. The training provided briefing sessions for each area of inspection, with a focus on role-specific needs and requirements on how to identify those who may be experiencing mental ill health during an inspection.

We also commissioned external training from Mental Health First Aid England for all inspectors to do between January and early April 2024. We have embedded bespoke mental health training into our induction training for all new inspectors.

Staff absence continues to be on an improving trend. Average working days lost this year remain below our target of 6.8 days. We have a variety of support tools for our employees and their managers, including a full employee assistance programme, advice on healthy living, and online programmes and training.



## Digital developments

We reduced the spend on digital and technology developments during the year. This was to respond to the government’s announcement on unfunded pay arrangements in the Civil Service. We did this by pausing work on a number of developments, including the new service we were building to support education inspections. We will look at the case for resuming this work as part of our preparations for the next Spending Review.

Much of our focus this year was on improving our existing services. We did an internal review of the electronic evidence-gathering tool we use on school and FE and skills inspections. We moved the management of ITE inspections to our internally supported ‘track, inspect and manage’ service. We also updated our internal ‘complaints about Ofsted’ service to reflect our new post-inspection arrangements.

This year, we continued to focus on improving services for regulating early years and children’s social care. We began a procurement process for a new case management service and, in the meantime, we have made improvements to our existing services. This included work to strengthen risk oversight of children’s social care providers following the National Child Safeguarding Practice panel’s review of residential settings operated by the Hesley Group.

Over the last couple of years, we have been building a new ‘common data platform’ to hold core information about those we inspect and regulate. This year, we integrated the data platform with a number of services, including a new ‘complaints about schools’ case management service and a new internal tool to give inspectors information about providers. We are also working on making school inspection sub-judgements more visible on our [inspection reports website](#).

Our digital and technology services need to be secure. We have continued to follow a cloud-first approach to data and digital service management and are preparing to close our remaining server centre. We have carried out our first [GovAssure](#) assessment exercise, and received substantial assurance on a security vulnerability audit.

# Performance analysis

The performance analysis is a detailed explanation of our performance this year, with evidence to support the performance summary. This includes our corporate performance and performance against our strategy.

## Corporate performance

Each year, we set targets for the number of inspections and visits we will carry out.

### Comparison of actual volumes with planned volumes

This year, our inspection delivery was slightly lower than anticipated in some types of provision we inspect because we paused routine inspections between December 2023 and January 2024. This pause was to enable all inspectors to receive mental health awareness training. These inspections will be prioritised in 2024–25.

Our planned inspection numbers are based on the number of providers at a point in time. There is an element of estimation depending on when providers may open or close, which can change the numbers of providers in scope for inspection in a particular year. Our delivery was as follows:

### Number of inspections and visits, including delivery against internal target

Remit	Plan	Year-end total	% of plan delivered
State-funded schools	7,113	6,696	94%
Independent schools	508	420	83%
FE and skills	875	859	98%
Area SEND	34	31	91%
ECF/NPQ	7	8	114%
ITE	86	86	100%
Early years	10,814	10,611	98%
Social care regulatory	3,597	3,552	99%
Supported accommodation	1,223	410	34%
ILACS	82	80	98%

### Reasons for not meeting internal targets

**Schools** – Between December 2023 and January 2024, 559 planned inspections were delayed while we took immediate action in response to the Regulation 28 report to prevent future deaths issued by HM Coroner. During the remaining part of the year, we caught up on 142 of these inspections. This resulted in a shortfall of 417 (6%) inspections at the end of the year.

**Independent schools** – A combination of the delayed inspections mentioned above and some schools closing or transferring to another inspectorate resulted in a shortfall of 88 (17%) inspections.

**FE and skills** – Again, 51 inspections were delayed as part of the above. We caught up on 35 inspections, resulting in a shortfall of 16 (2%) at the end of the year.

**Area SEND** – Due to not being able to carry out two thematic visits and one inspection because of planning and scheduling constraints, there is a shortfall of 3 (9%) inspections.

**Early years** – Because providers closed during the year, fewer required an inspection. This resulted in a shortfall of 203 (2%).

**Social care regulatory** – We could not inspect some providers as they had been closed or had a condition of registration that does not allow them to care for children. Our plan included estimated volumes for the numbers of providers that may open or close during the year. This means there is a shortfall of 45 (1%) inspections. We also rescheduled a number of inspections into 2024–25 due to inspectors' capacity constraints.

**Supported accommodation** – As explained earlier, a peak of registration activity meant that we could not complete visits in line with our plans. We will do the remaining registration visits in the next year.

**ILACS** – We had a slight reduction against the planned volumes of two inspections. This was offset by completing two additional demand-led monitoring visits.

## Funding

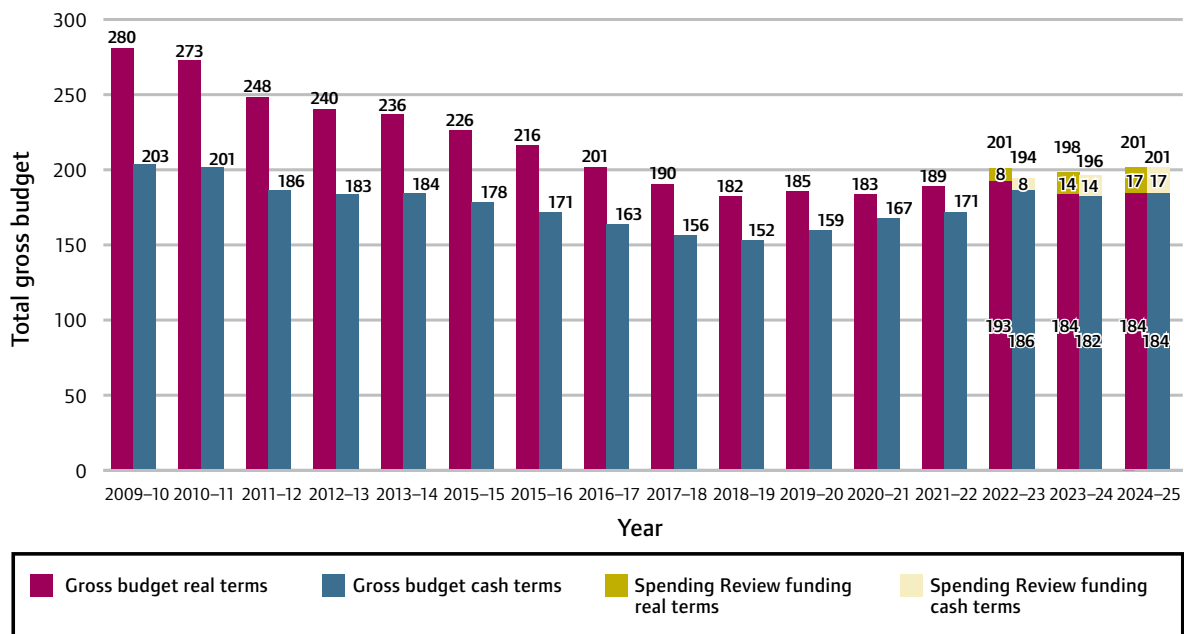
In 2022–23, Ofsted’s funding was at a similar level to 2009–10 in cash terms, but 29% lower in real terms. We were also being asked to do significantly more during that period.

This year, we did receive additional funding. However, this was specifically to fund new work agreed as part of the Spending Review, mainly to accelerate inspections of schools and FE and skills providers and to register and inspect supported accommodation providers.

Our income also increased because we carried out additional commissioned inspection and research activity on behalf of the DfE.

The net budget increase in the years following 2021–22 is due to budget exchange from 2021–22 into 2022–23 and a partial contribution towards the impact of inflation.<sup>45</sup>

### Gross budget £m



1. All figures exclude depreciation, annually managed expenditure budgets, and notional budgets for IFRS 16 capital departmental expenditure limits.
2. For clarity, the figures used in the graph for income are based on ‘expected income’ and not the limit in the Estimates. The Estimates figures are significantly overstated in some years because they were set before we finalised agreements with other government departments on the range and level of service we would provide for them. Decisions were made after the Estimates figures were set, which meant that the activity would no longer take place or that it would take place but at a reduced level.

45. Budget exchange allows departments to surrender up to 2% of their budget in one year in return for a reciprocal budget increase in the following year.

## Spend by remit

	Gross cost* (millions) 2023–24	Proportion of total expenditure %	Total public spending in England (millions) 2022–23**	Ofsted spending as proportion of total public spending %
Schools (Ofsted costs include schools, ITE, independent schools, area SEND)	82	41%	54,948	0.1%
FE and skills	24	12%	11,687	0.2%
Social care	51	26%	13,161	0.4%
Early years	43	21%	3,651	1.2%
<b>Total</b>	<b>200</b>	<b>100%</b>	<b>83,447</b>	<b>0.2%</b>

\* Total costs for each remit are made up of direct inspection and other costs, plus apportioned operational and corporate costs. Figures may not sum due to rounding.

\*\* Estimated based on publicly available data from 2022–23.

## Climate change adaptation and sustainability

Ofsted has reported on climate-related financial disclosures consistent with HM Treasury’s disclosure application guidance. The guidance aligns with the Task Force on Climate-Related Financial Disclosures (TCFD)’s recommendations, and it interprets and adapts the framework for the UK public sector.

We have complied with the TCFD’s recommendations and disclosures around metrics and targets. Climate-related issues are covered by our existing governance and risk management frameworks. In 2023–24, we have developed our climate change adaptation strategy. This sets out more specific arrangements for governance and risk management, including that:

- the Director, Finance, Planning and Commercial has been designated responsibility from the Accounting Officer to coordinate the climate adaptation strategy
- we will carry out a climate change risk assessment every 12 months
- the Executive Committee will provide assurance to the Accounting Officer that adequate controls are in place to mitigate climate-related risks
- we will regularly report to the ARAC on climate-related risks
- we will assess climate-related and environmental factors that may affect new Ofsted policies and/or proposed changes to existing policies, and inform the Executive Committee of any risks.

We plan to make disclosures for strategy, risk management and remaining metrics and targets in future reporting periods, in line with the implementation timetable.

Over the course of the Ofsted strategy, we will fulfil government expectations and requirements to reduce our impact on the environment in line with the Greening Government Commitments (GGC).

Our climate change adaptation strategy will enable us to understand our vulnerabilities and increase our resilience to climate-related events and indirect impacts. Our climate-related risks have been assessed by HMCI and the Executive Committee.



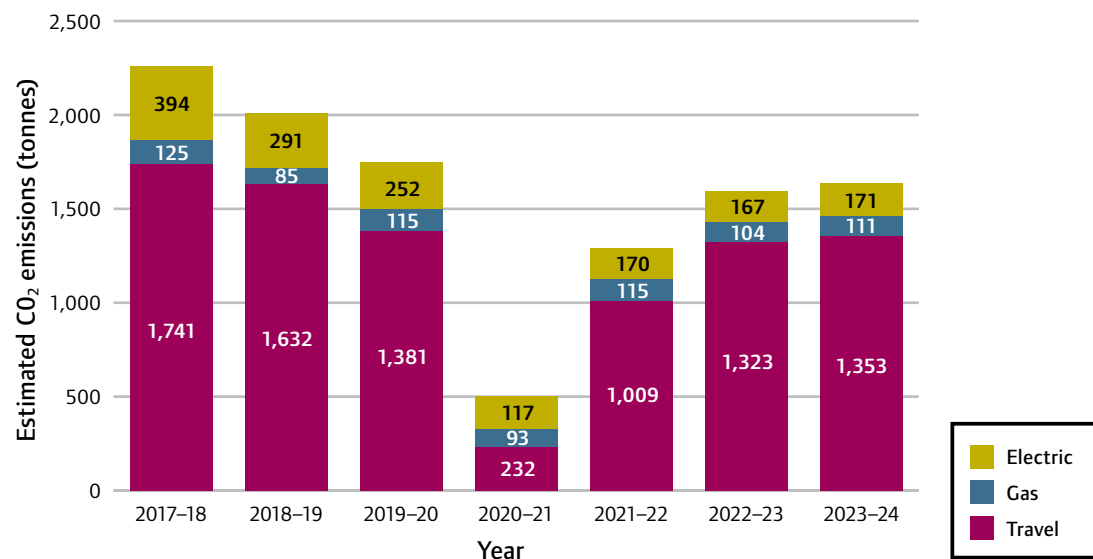
Comparing this year's outturn with the 2017–18 baselines, we have found that our:

- carbon use has reduced by 28%
- overall waste has reduced by approximately 54%
- water usage has reduced by approximately 58%.

The lower levels of waste and water usage that we reported in 2020–21 were mainly due to more staff working remotely and not travelling as much during the pandemic.

This year, levels of waste and water usage have remained lower than pre-pandemic levels. Ofsted and other departments within our shared buildings have moved to more hybrid ways of working. This has reduced the overall water and waste consumption.

### Mitigating climate change: working towards net zero by 2050



1. Some figures are estimates based on data provided to Ofsted as a minor occupier of larger, shared properties.

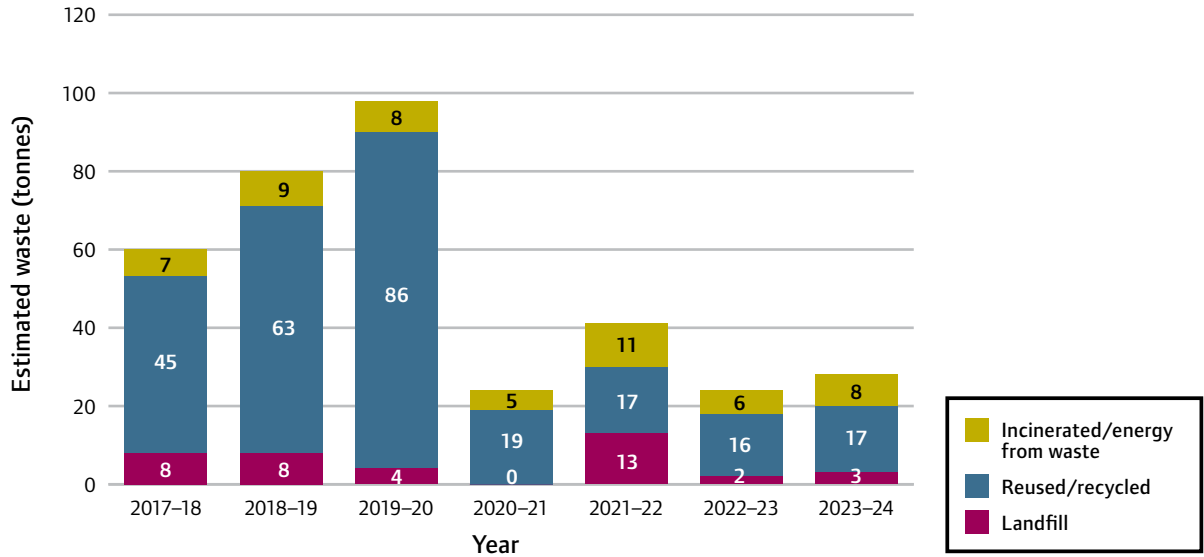
This year, compared with 2017–18, we have reduced our carbon emissions by 28% overall. Of this:

- 46% is from buildings (gas and electric)
- 22% is from travel.

As set out above, the reductions in CO<sub>2</sub> emissions relating to gas and electric are due to lower occupancy levels in the offices that we share with other government departments.

Travel-related CO<sub>2</sub> emissions have decreased through the reduced number of kilometres travelled and through reduction in CO<sub>2</sub> conversion factors since 2017–18.

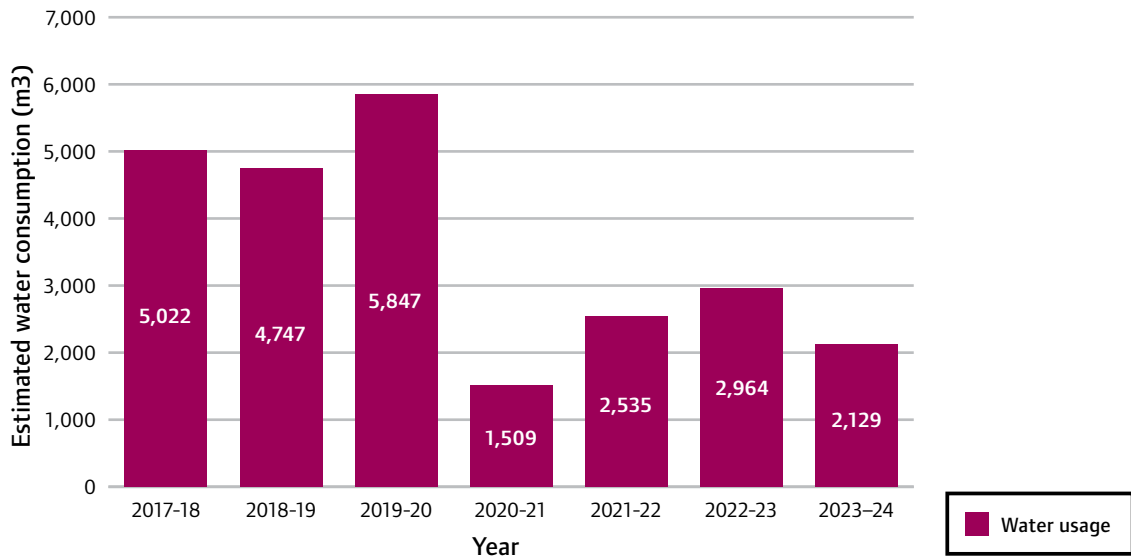
## Minimising waste and promoting resource efficiency



1. Some figures are estimates based on data provided to Ofsted as a minor occupier of larger, shared properties.

Waste is one of the clearest indications of the environmental impact of building occupancy. This year, the amount of waste generated is approximately 54% below the 2017-18 baseline. The proportion of waste generated that was recycled or reused this year is 63%.

## Reducing our water use



1. Some figures are estimates based on data provided to Ofsted as a minor occupier of larger, shared properties.

We have reduced our water consumption by 58% compared with the 2017-18 baseline. Paper usage has reduced by 22% since 2017-18. We limit the use of single-use plastics in our offices.

## Procuring sustainable products and services

Wherever possible, we continue to use Crown Commercial Service frameworks when purchasing goods and services. These take full account of sustainability considerations.

## Nature recovery

Ofsted does not have a nature recovery plan. We lease office space from other government departments and private landlords in a small number of buildings and do not have any natural capital or landholdings.

## Adapting to climate change

This year, we developed a climate change adaptation strategy that aligns with the GGC.

## Reducing environmental impacts from ICT and digital

In ICT and digital services, we have:

- increased the use of cloud technology, meaning that there will be no need to buy new server hardware after 2025, and this will stop us having to refresh hardware regularly
- recycled old servers wherever it has been feasible to do so.

Financial and non-financial data relating to this section is available in Appendix D.

## Responding to complaints and concerns

### Quality assurance

We have a range of formal processes in place to ensure that our inspection and regulatory work is of high quality. These processes include visits to directly observe inspectors' professional interaction with providers, scrutinising the evidence gathered and decisions reached, and reviewing inspection reports before they are finalised and published.

In the vast majority of cases, our quality assurance procedures confirm that inspections are carried out to a high standard, that evidence supports the inspection findings, and that reports are clear and fully explain the judgements given.

Where we identify a mistake, we put this right. Through our quality assurance processes this year, we changed the overall judgement on 120 occasions. We also deemed 116 inspections to be incomplete, leading to further visits to gather additional evidence.

## Inspections where we changed an overall judgement as a result of quality assurance, or deemed an inspection to be incomplete

	Schools	FE and skills	Early years	Social care	Total
Overall judgement changed	36	3	53	28	120
Incomplete inspection	51	8	31	26	116

**Note:** data on overall judgement changes is based on all inspections in the period and quality assurance completed as at 9 April 2024. Data on incomplete inspections is based on all inspections in the period and quality assurance completed as at 3 June 2024.

## Complaints about Ofsted

Complaints about our work make up a small proportion of the total number of inspections and other activities we do. In all cases, we thoroughly consider the issues raised in line with our complaints policy, and we take action when we find an error.<sup>46</sup>

### Number of complaints received 2023–24

	Schools	FE and skills	Early years	Social care	Total
Total inspections/activities	8,360	860	22,810	9,890	41,890
Total complaints received in relation to inspections/activities	280	39	420	69	808
Proportion of total	3%	5%	2%	1%	2%

#### Notes:

1. 'Complaints closed' includes all cases closed in 2023–24, regardless of when the complaint was received.
2. Complaints received includes all complaints where inspections/activities were carried out in 2023–24 and where the complaint was also received in 2023–24. This includes complaints that were not fully investigated because they were withdrawn, submitted late or from third parties.
3. The total inspections/activities includes additional regulatory activity that is not included in our corporate plan. Its inclusion here is because this additional activity can be complained about. The number of inspections/activities has been rounded.
4. Inspections/activities over 100 have been rounded. Totals may not sum due to rounding.

This year, we received a total of 563 complaints from providers following an inspection in the period. Unsurprisingly, most complaints from providers challenge the grade that they received. We continue to receive disproportionately more complaints from providers that have received the lowest grades. In over half (319) of complaints from providers this year, they had been judged as inadequate or requires improvement.

46. 'Complain about Ofsted', Ofsted, April 2024.

## Number of complaints responded to 2023–24

	Schools	FE and skills	Early years	Social care	Other	Total
<b>Complaints closed</b>	398	48	555	95	25	<b>1,121</b>
<b>Number of complaints closed with upheld/partially upheld</b>	106 (27%)	20 (42%)	85 (15%)	35 (37%)	3 (12%)	<b>249 (22%)</b>
<b>Overall change of judgement as a result of complaint</b>	3	0	1	1	0	<b>5</b>
<b>Incomplete inspection as a result of complaint</b>	4	2	2	1	0	<b>9</b>

1. 'Complaints closed' includes all cases closed in 2023–24, regardless of when the complaint was received.

Of the 1,121 complaints closed this year, 22% had an aspect upheld or partially upheld. We take prompt action to put things right if there has been an error. After complaint investigations closed this year, we changed the overall effectiveness judgement for five inspections and also deemed nine inspections to be incomplete.

We responded to 90% of formal complaints within our published deadline of 30 working days, which is up from 82% last year.

The Independent Complaints Adjudication Service for Ofsted (ICASO) reviews how we have handled cases that have been escalated by complainants after the end of our internal process. Its annual report for 2023 gave an overview of the 52 cases it considered that year.<sup>47</sup> This is a significant increase from the 18 cases ICASO considered in 2022.

The ICASO annual report stated:

'Analysis of the nature of complaints does not provide any clear explanation for this sudden increase, but I suspect that the source lies in the considerable adverse publicity that Ofsted received in the early part of the year following the tragedy at Caversham Primary School. A number of individual referrals this year cited this incident whilst complaining about overly robust or non-empathetic behaviours by individual inspectors. Our work did not identify any clear examples of serious shortcomings in those cases but, nevertheless, the actions of the new His Majesty's Chief Inspector, Sir Martyn Oliver, to introduce additional training for inspectors are to be welcomed.'

The ICASO annual report also stated:

'A high proportion of the complaints that do reach us include concerns about judgements and other information included within inspection reports. Whilst such matters fall outside our remit, we are able to consider the quality of Ofsted's complaint-handling responses, including the clarity of explanations provided, and our overall view is that they demonstrate thorough consideration of concerns and set out clear analyses of the evidence and Ofsted's approach to the underlying issues.'

47. 'Annual report 2023', Independent Complaints Adjudication Service for Ofsted, 2023.

‘We are pleased to report that every one of our adjudication reports was responded to personally by the then His Majesty’s Chief Inspector, Amanda Spielman, or in her absence by her Deputy, Matthew Coffey. Every response included a specific comment and, where Ofsted accepted our recommendation, a commitment to action, or, if Ofsted did not agree, a full explanation of their analysis. This level of attention to complaints and what can be learned from them at the highest level within Ofsted is, in our view, very welcome.’

If a complainant remains dissatisfied after ICASO has considered their case, the final point of escalation is the Parliamentary and Health Service Ombudsman. The Ombudsman did not report on any complaints about Ofsted this year.

### Improvements to post-inspection arrangements

Following our public consultation in 2023, which received positive support from all sectors that we inspect and regulate, we confirmed that we would introduce new post-inspection and complaints-handling arrangements.<sup>48</sup>

In December 2023, we enhanced on-site professional dialogue during inspections to help address any issues before the end of the inspection visit. We also introduced a new opportunity for providers to contact Ofsted during an inspection or on the day after if they have any unresolved concerns.

From April 2024, we introduced new arrangements for finalising reports and considering formal challenges to inspection outcomes. We replaced our current internal review process with a direct escalation to ICASO. In summer 2024, we will pilot a new periodic review of a sample of closed complaints using external representatives from the sectors we inspect. We will continue to keep these new arrangements under review.



48. ‘Ofsted to implement changes to post-inspection process’, Ofsted, November 2023.

## Equality objectives progress report

Ofsted has four equality objectives that run from 2023–27.<sup>49</sup> We are pleased to report our progress for 2023–24 below.

### Objective 1

**Through our inspections and insights, we will raise standards in education, helping to advance equality of opportunity for those with protected characteristics, as well as those who are socio-economically disadvantaged.**

Over the last year, we have:

- updated our handbooks to confirm that inspectors should provide an opportunity for leaders/providers to raise any equalities issues, including requests for reasonable adjustments
- developed further guidance and training on how to implement the handbook change, as well as broader guidance on complying with equalities duties
- completed all scheduled inspections for the first year of the new area SEND inspection framework
- started to consider how we can improve quality and consistency in our evaluation of provision for pupils with SEND in inspections under the education inspection framework
- updated our SEND training requirements
- given inspectors refresher training on aspects of our equalities duties, including reasonable adjustments
- updated our induction material for September 2024.



49. 'Ofsted's equality objectives 2023 to 2027', Ofsted, January 2023.



## Objective 2

**Through our inspections and regulatory activity, Ofsted will be a force for improvement for children in care and care leavers. This will particularly benefit some groups with protected characteristics who are disproportionately represented in the care population.**

Over the last year, we have:

- reported on outcomes from SCCIF inspections and reviewed the reports and evidence bases. We identified learning from these and then adapted inspection evidence-gathering and report-writing training for new inspectors
- continued to review and develop training for our inspectors on all aspects of equality, diversity and inclusion
- reported on outcomes from ILACS inspections, including the newly implemented care leavers' judgement. Data retrieval now allows for the analysis of inspection reports that record evidence of where protected characteristics are mentioned.





### Objective 3

**We will use our independent voice to share our insights, which will inform practitioners, policymakers and decision-makers. This will improve the education and social care systems, often impacting most on those with protected characteristics.**

Over the last year, we have:

- published research on achieving stability and permanency for children with complex needs in children's homes<sup>50</sup>
- published a report on the findings of the multi-agency response to children and families who need help<sup>51</sup>
- completed a two-year independent review of teachers' professional development in schools<sup>52</sup>
- completed a two-year independent review of tutoring in schools and 16 to 19 providers<sup>53</sup>
- carried out a research study to explore the scale and nature of disruptive behaviour in schools and to look at how this compares with before the pandemic<sup>54</sup>
- published an independent review of careers guidance in schools and FE and skills providers<sup>55</sup>
- published an independent review of careers guidance in specialist settings<sup>56</sup>
- started a review of careers education, information, advice and guidance for young people from lower socio-economic backgrounds who attend FE and skills providers
- planned research into 16- and 17-year-olds who present to local authorities as homeless and into decision-making around whether they become looked after
- started evaluating whether the SCCIF is working as intended for the inspection of independent fostering agencies
- begun research that focuses on the extent to which practitioners understand the early years foundation stage (EYFS) framework and how they apply it to the education and care of the very youngest children (0–2-year-olds)
- started to scope a programme of research around disadvantage to develop our evidence base around the 'best start in life', with specific reference to disadvantaged groups in the EYFS
- carried out research for a report on the findings of the JTAI deep dive into serious youth violence
- trained our researchers on how to identify opportunities to engage with under-represented groups, and how to identify and address barriers to engagement.

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50. 'Good decisions: children with complex needs in children's homes', Ofsted, January 2024.

51. 'The multi-agency response to children and families who need help', Ofsted, November 2023.

52. 'Teachers' professional development in schools: phase 1 findings', Ofsted, May 2023.

53. 'Independent review of tutoring in schools and 16 to 19 providers', Ofsted, October 2022 (updated October 2023).

54. 'Disruptive behaviour in English schools worse since Covid, says outgoing Ofsted head', The Guardian, 6 October 2023.

55. 'Independent review of careers guidance in schools and further education and skills providers', Ofsted, September 2023.

56. 'Independent review of careers guidance in specialist settings', Ofsted, February 2024.



#### Objective 4

**Ofsted will be a welcoming and inclusive workplace with equality of opportunity for our workforce, attracting talent from wherever it comes. We will ensure that our policies take account of our duties under the Equality Act and are based on robust data analysis. We will take action to address inequalities where we find them.**

Over the last year, we have:

- published new carers' guidance and a 'carers' passport', which sets out the support available for Ofsted employees and helps line managers understand how they can support carers effectively
- delivered a bespoke development session for our staff networks, called 'navigating your career'
- provided detailed People Survey reports to our staff networks, which supports their annual action-planning and further building of an inclusive culture
- included a diversity statement at the start of all recruitment adverts
- included a message from the staff networks on our recruitment booklets to highlight their vital role and the support they provide
- used a gender-decoding tool and a clear writing tool to help when creating all recruitment material. We also always include images that reflect a welcoming and diverse workforce.

## Performance against our strategy

This year was the second of our five-year strategy, which has eight strategic priority areas.<sup>57</sup>

Our strategy includes metrics to help us monitor the impact of our work, track our overall direction and understand whether we are stretching ourselves enough to get to where we want to be. They are not targets and it is important that we do not treat them as such. Many of the metrics are a proxy for the underlying aim, and some of these proxies are based on perception. So, there is a limit to the degree to which they can be relied on to assess progress towards the aim.

The figures for our strategic metrics are compared with baseline data from the first year of our strategy, 2022–23. Where data is incomplete or unavailable, an explanation is provided in the accompanying analysis.

The below sections set out our performance against each of our eight strategic priorities through analysis of the metrics.

### Inspections that raise standards

**‘Our inspections will help education and social care recover and improve.’**

Last year, we surveyed leaders of education and care settings nine to 12 months after their inspection to find out about the longer-term impact of their inspection. This survey was carried out in May 2023 and repeated in September 2023.

In the September survey, more leaders told us that the inspection had led to improvements than in May, across all types of provision we inspect. However, there was still significant variation in views between leaders in different types of provision. Eighty-three per cent of leaders in FE and skills providers and 75% of leaders in social care settings told us that changes had been made as a direct result of their inspection, compared with 46% of leaders in state-funded schools.

In the September survey, we asked college leaders whether Ofsted inspections and guidance helped them to match their offer to skills needs in the economy. However, too few responses meant the results were not statistically robust enough to report on.

We have paused this survey while we carry out the Big Listen, which gives leaders, practitioners and the public the opportunity to tell us their views on inspection.

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57. ‘Ofsted strategy 2022–27’, Ofsted, April 2022.

### Supplementary survey responses (May 2023 comparisons in brackets)

Statement	Early years	State-funded schools	Independent schools	FE and skills	Social care
Changes have been made to improve standards as a direct result of the inspection	58% (43%)	46% (37%)	61% (56%)	83% (69%)	75% (71%)
Inspection findings have informed improvement planning	74% (60%)	67% (56%)	71% (83%)	94% (90%)	90% (87%)
Ofsted inspections and guidance help colleges match their offer to skills needs in the economy	–	–	–	(17%)	–

### Right-touch regulation

#### ‘Our regulation will advance high-quality care, education and safeguarding for children.’

The metric ‘more providers will demonstrate good or outstanding leadership and management from the start, with fewer judged less than good at their first inspection and a reduction in repeated enforcement action’ has remained consistent with last year’s data for early years.

In social care, there has been an eight percentage point decrease in the proportion of providers judged less than good at first inspection, and a nine percentage point increase in those judged good or outstanding in leadership and management at first inspection.

For the metric ‘more childminders agree that the benefits of their inspection outweigh any negative aspects’, there has been a decrease of two percentage points. We look forward to hearing childminders’ detailed views on the impact of inspection as part of the Big Listen.



## Rates of enforcement action and judgement at first inspection

Indicators	2023–24		2022–23	
	EY	SC	EY	SC
The proportion of providers with an outcome of inadequate with enforcement at first inspection that also had an outcome of inadequate with enforcement at their next inspection	3%	N/A	5%	N/A
The percentage of social care settings that have more than one enforcement action in a year	N/A	19%	N/A	16%
Percentage judged less than good at their first inspection	13%	23%	14%	31%
Percentage of providers judged good or outstanding in leadership and management at their first inspection	87%	66%	86%	57%

**Note:** EY = early years; SC = social care.

## Post-inspection survey responses from childminders

	2023–24	2022–23
More childminders agree that the benefits of their inspection outweigh any negative aspects	87%	89%

## Making the most of our insights

**‘We will share insights about the education and children’s social care sectors through our research and analysis. Our insights inform practitioners, policymakers and decision-makers and lead to improvements across the system.’**

Our metrics measure the percentage of stakeholders who have read and used our research, including through downloads and views of our research, evaluation and management statistics.

Last year, we commissioned YouGov to survey practitioners in early years, social care and FE and skills. YouGov asked them whether they had read our research and, if so, whether they had made changes to their practice as a result. We also commissioned Teacher Tapp to ask teachers the same questions. We have not repeated this exercise this year because we are doing the Big Listen, which explores all aspects of our reporting, inspection practice, impact and culture.

Our research and evaluation reports have been accessed over 930,000 times this year. This is an increase of over 100,000 views on last year.

There has also been a slight increase in views of our management statistics this year.

## Downloads and views of our research, evaluation and management statistics

Metric	2023–24		2022–23	
	Research and evaluation	Management information and statistics	Research and evaluation	Management information and statistics
More downloads and views of our research, evaluation and management statistics	931,000	100,560	807,200	98,900

Note: Numbers over 100 have been rounded.

### Best start in life

#### **‘We will develop the evidence base about early years education, including curriculum and pedagogy, and act on it.’**

Last year, we commissioned YouGov to survey early years practitioners about whether they used our research to improve their practice. We published these results in last year’s annual report and accounts.

In June 2023, we commissioned YouGov to carry out focus groups with providers to hear their feedback about our research. Early years practitioners told us which topics were most useful to their practice, and their preferred ways of accessing our research. They identified where our research had helped them, either to make positive changes or to support their existing practice.

Participants in these focus groups also shared useful feedback about how our research could be made more accessible for busy early years professionals, and which topics they would be most interested in for future publications.

We will continue to hear the views of early years leaders and practitioners through the Big Listen.

### Keeping children safe

#### **‘We will promote children’s safety and welfare in everything we do.’**

Promoting children’s safety and welfare is something we do as part of all our work. Our metrics measure our impact on unregistered provision and the impact of JTAIs.

Currently, the number of responses that we have received from providers surveyed following a JTAI are too low to be statistically robust enough to report on. We will continue to survey providers on the impact of their inspection and its findings and monitor their feedback.

We have improved the way we report data on the metric ‘When we identify unregistered provision, it then registers, complies or closes’.



### Outcomes of investigations into suspected illegal schools

<b>Number of new investigations opened</b>	<b>232</b>
Number of inspections carried out	129
Number of providers issued a warning notice following inspection	23
Of those, number of providers that are now compliant	15
Of those, number of providers that are still under investigation	8

Note: 'Compliant' includes providers now operating legally, registered as a school, or closed.

### Outcomes of cases of suspected unregistered children's homes

<b>Number of cases opened</b>	<b>1,015</b>
Number of cases identified as unregistered children's social care settings	881
Number of unregistered settings that applied to register	48
Number of unregistered settings that closed	385
Number of unregistered settings still under further investigation	381

Last year, we opened 1,015 cases into suspected unregistered children's social care settings.<sup>58</sup> Of these, 87% were found to be unregistered settings. Of these 881 cases, 44% were closed as the setting ceased to operate. In 5% of these cases, the provider applied to register with Ofsted. Forty-three per cent remain under further investigation. The remaining cases were closed for other reasons, including being identified as a provider of supported accommodation.

### Outcomes of risk assessments into suspected unregistered early years settings

<b>Number of risk assessments received</b>	<b>583</b>
Of those, number of cases that were referred for further action	295
Of those, number identified as not needing to register	226
Of those, number applied to register	62

Last year, we received 583 risk assessments relating to potential unregistered care in early years. Of those, 51% were escalated to regional teams for further action. A further 39% were identified as not needing to register, either because there was no provision of formal, paid care, because the provider did not meet the thresholds for registration or because they were able to operate under one of the exemptions to registration. The remainder have applied to register with us.

58. 'Cases' do not always denote distinct settings or proprietors. In some instances, multiple cases may have been opened concerning a single proprietor at more than one setting, or by different proprietors operating sequentially at a single premises.

## Keeping pace with sector changes

**‘We will keep pace as the education and social care sectors evolve. We will continually review our approach and advocate for additional powers where required.’**

We continue to press government for legislative and policy changes to help us keep pace with relevant changes in the sector.

Multi-academy trust summary evaluations (MATSEs) look at the extent to which a multi-academy trust (MAT) is providing high-quality education and improving pupils’ outcomes. MATSEs are visits carried out with the cooperation and consent of the trust. They do not result in graded judgements.

Last year, we did four MATSEs. Due to this small number, we did not receive enough data from these to report findings from surveys. We paused the programme in October 2023 to focus on statutory inspections, as we receive no funding for MATSEs. Despite this pause, we have continued to improve the way we look at and interact with MATs on school inspections.

In September 2023, we made changes throughout our handbook to clarify what we mean by ‘leaders’ in maintained schools and academies, and how we consider the role of a trust during inspections.

We continue to use our insights to strengthen our understanding of MATs and to advocate for greater powers to hold MATs to account through inspection.

## Accessible and engaged

**‘We will be open and accessible to our different audiences, understanding their needs and always acting in the best interests of children and learners.’**

We regularly survey parents to find out their views and knowledge of Ofsted, in line with the metrics for this strategic priority. There has been a slight fall in the number of parents who agree that Ofsted works in the best interests of children.

## Parents’ views on Ofsted

The proportion of parents of children in both schools and early years settings who know the grade of their child’s provider remains consistently high.

This year, we have started to hear the views of parents on all aspects of Ofsted’s work through the Big Listen.



## Parents' knowledge of the grade of their child's provider

	July 2023		October 2023		January 2024	
	Early years	Schools	Early years	Schools	Early years	Schools
We will maintain the high proportion of those who know the Ofsted judgement of the provider to which they send their children	81%	82%	86%	97%	94%	97%

## User satisfaction rates

Metrics	2023-24				2022-23			
More parents and carers, from all groups in society, will agree that Ofsted works in the best interests of children	Early years		Schools		Early years		Schools	
	Agree	Neutral	Agree	Neutral	Agree	Neutral	Agree	Neutral
	60%	25%	52%	27%	67%	19%	58%	23%

Metrics	2023-24		2022-23	
An increase in the percentage of providers and the public satisfied with the service they have used	Inspection report website	Registration services	Inspection report website	Registration services <sup>59</sup>
	61%	60%	59%	58%

## A skilled workforce

**'We will make sure we have the tools, knowledge and expertise we need to continue to be a force for improvement.'**

This year, we have seen an increase in the average length of service for inspectors, to more than five years. A high proportion of our staff continue to report that they have the right skills and tools to do their job, in line with last year's data.

Metrics	2023-24	2022-23
The average length of service for inspectors will be at least between three and four years	5.4 years	3.1 years
A high proportion of those who leave become externally contracted inspectors	62% (26 out of 42)	79% (48 out of 61)
We will maintain the number of staff who report having the right skills to do their job	APT staff: 93% Inspector staff: 96%	94%
There will be an increase in the number of staff who report having the right tools to do their job	APT staff: 83% Inspector staff: 88%	85%
The percentage of staff leaving Ofsted who agree that working at Ofsted has helped them develop their career	APT 51% Inspectors 59%	APT 52%, inspectors 56%

Note: APT = administrative, professional and technical.

59. 2022-23 data updated to reflect revised survey methodology.



# ACCOUNTABILITY REPORT





# Corporate governance report

The corporate governance report contains three sections:

- the directors' report
- the statement of Accounting Officer's responsibilities
- the governance statement.

It describes Ofsted's structure and governance framework and includes information about board members' and directors' significant interests. It describes the Accounting Officer's responsibilities and how they have been assured. It also describes risk management arrangements.

The report covers the year to 31 March 2024. It also includes information about some significant matters up until the date of publication.

## Directors' report

Ofsted is a non-ministerial government department linked to, but independent of, the DfE.

Ofsted is led by HMCI, Sir Martyn Oliver, whose term of office runs to 31 December 2028. HMCI is responsible for inspecting and regulating services for children and learners and is accountable to Parliament. His duties are set out in Ofsted's corporate governance framework.<sup>60</sup>

## Executive leadership team

The executive leadership team consists of:

- Amanda Spielman, HMCI (until 31 December 2023)
- Sir Martyn Oliver, HMCI (from 1 January 2024)
- Matthew Coffey, Deputy HMCI
- Andrew Cook, Regional Director, North West (until January 2024)
- Andrew Cook, Deputy Chief Operating Officer, Delivery and Regional Director, West Midlands (from January 2024)
- Jonathan Smart, Regional Director, North West (from January 2024)
- Neil Greenwood, Director, Digital and Operations and Deputy Chief Operating Officer, Operations (the latter from January 2024)
- Christopher Russell, National Director, Education (retired December 2023)
- Lee Owston, National Director, Education (from January 2024)
- Yvette Stanley (National Director, Regulation and Social Care)
- Chris Jones, Director, Strategy and Engagement (until June 2023)
- Mark Leech, Acting Director, Strategy and Engagement (from July 2023 to February 2024)
- Rory Gribbell, Director, Strategy and Engagement (from February 2024)
- Louise Grainger, Director, Finance, Planning and Commercial

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60. 'Ofsted's corporate governance framework', Ofsted, February 2014 (updated March 2023).

- Alex Jones, Director, Insights and Research
- Mike Sheridan, Regional Director, East Midlands and East of England
- Katrina Gueli, Regional Director, North East, Yorkshire and Humber
- James McNeillie, Regional Director, South West
- Matthew Purves, Regional Director, South East
- Caroline Dulon, Regional Director, London
- Lucia Wilde, Director, People (from June 2023)
- Karen Shepperson, Director, People and Operations (retired 21 April 2023).

**Members of the leadership team had the following interests in the period 1 April 2023 to 31 March 2024:**

Name	Organisation	Role	Organisation type
Sir Martyn Oliver	Education Honours Committee, Cabinet Office	Independent member	Government department
Matthew Coffey	Institute of Regulation	Director/Trustee	Charitable trust
Louise Grainger	King's School	Governor	School
	Ofqual	Audit and risk assurance committee member	Non-ministerial government department
Alex Jones	Nonsuch Primary School	Governor	School
Mike Sheridan	MK Dons Sports and Education Trust	Trustee	Charity
Yvette Stanley	Nuffield Foundation	Panel member	Charitable trust
	What Works Centre	Panel member	Charity
	National Leadership College Board	Board member	Government department
	Kinship	Trustee	Charity
Amanda Spielman	Victoria and Albert Museum	Trustee	Museum
	Civic Future	Advisory board member	Not-for-profit organisation



## Board

The board had the following membership during the year:

Name	Notes	Term ends
Dame Christine Ryan	Chair	July 2026
Sir Martyn Oliver	HMCI	December 2028
Felicity Gillespie		July 2026
Dr Christopher Harvey		July 2025
David Meyer OBE		July 2025
Joanne Moran		July 2026
Sir Hamid Patel CBE	Senior board member	July 2025
Martin Spencer	Chair of audit and risk assurance committee	July 2027
Carole Stott OBE		July 2025
Baroness Laura Wyld		July 2027
Jon Yates		July 2026
Frank Young		July 2025

The audit and risk assurance committee (ARAC) had the following membership during the year:

Name	Notes
Martin Spencer	Chair
Joanne Moran	Board member
Baroness Laura Wyld	Board member
Jon Yates	Board member
Ian Looker	Co-opted member

## Register of interests

Ofsted maintains a register of interests to identify any potential conflicts of interest. Board members and members of its sub-committees must declare any potential conflicts of interest on appointment and on an annual basis, or as soon as they arise in the year.

Where a board member has a potential conflict of interest, they take no part in any discussions and are not involved in any decisions that relate to it.

For the period 1 April 2023 to 31 March 2024, the board members and co-opted non-executive members of ARAC reported the following interests.

Name	Organisation	Role	Organisation type
Dame Christine Ryan	Ryan and Grunsell Limited	Partner	Consultancy
	Ofqual	Board member	Non-ministerial government department
	OKRE (Opening Knowledge across Research and Entertainment)	Trustee	Charity
Sir Hamid Patel CBE	Star Academies	Chief executive	Multi-academy trust
	Confederation of School Trusts (CST)	Chair	National body for multi-academy trusts
	CST Professional Development Ltd	Director	Company
	Shine Charity	Trustee	Charity
	Education Partnerships Trust	Member	Not-for-profit multi-academy trust
	Education Honours Committee	Chair	Cabinet Office
	School-Led Development Trust	Trustee	Company
	University of Birmingham	Honorary professor	University
	Cultural Education Plan Expert Advisory Panel	Vice chair	DfE and DCMS Advisory Panel
	Relationships, sex and health education independent review panel	Panel member	Independent panel

Name	Organisation	Role	Organisation type
Felicity Gillespie	Kindred Squared	Director	Charity
	Department for Education	Governance adviser	Government department
	West London Zone	Trustee	Charity
	ARK Schools	Programme Board Member (Pro-bono)	Early years multiple provider
Chris Hanvey	Pathways Care	Member of the Fostering Panel	Company
	Care Quality Commission	Special adviser	Executive non-departmental public body
	The Children's Consultancy Ltd	Adviser	Company
	Therapeutic Care Journal	Member of the Editorial Board	Company
	Martin James Foundation	Trustee	Charity
Ian Looker (co-opted ARAC member)	York College	Chair	Further and higher education college
	University of Cumbria	Director	University
David Meyer OBE	PaJeS (Partnership for Jewish Schools)	CEO	Charity
	LEAP Educational Consultancy	Director	Consultancy
	Pikuach – Inspectorate for Jewish schools	Board member	Inspectorate
	DDSM Ltd	Director	Company
	KehillaNW – communal information website	Trustee	Company
Joanne Moran	Moat Housing	Board member (until September 2023)	Housing association
	Dolphin Housing	Board member	Housing association
	Vivid	Non-executive director	Housing association



Name	Organisation	Role	Organisation type
Martin Spencer	Education and Skills Funding Agency	Chair	Executive agency
	NHS Counter Fraud Authority	Board member (until December 2023)	Health authority
	Companies House	Board member	Executive agency
	London Fire Brigade	Audit committee member	Fire and rescue service
	UK Civil Service Commission	Civil Service Commissioner	Cabinet Office
	Criminal Cases Review Commission	Board member	Government department
	Submarine Delivery Agency	Board member	Executive agency
	Achieving for Children	Director	Community interest company
Carole Stott OBE	St John's Foundation, Bath	Trustee	Charity
	National College for Advanced Transport and Infrastructure	Governor	Charity
	Bath Spa University	Governor	University
Baroness Laura Wyld	House of Lords	Member	Parliament
	Independent Honours Committee (advisory assessment panel)	Member	Government department
	AGL Communication	Senior Adviser	Company
	Integration of Primary and Community Care	Member (until December 2023)	Parliamentary committee
	Preterm Birth Committee	Member	Parliamentary committee
	Newcastle University	Member of the court	University
Jon Yates	Youth Endowment Fund	Executive director	Charitable trust
	Children's Commissioner	Advisory board member	Non-departmental public body
	UK Youth	Trustee	Charity
Frank Young	Civitas: Institute for the Study of Civil Society	Editorial director (until November 2023)	Think tank
	Parentkind	Director of Research and Policy	Charity

## Statement of Accounting Officer's responsibilities

HMCI is Accounting Officer for Ofsted and must make sure that Ofsted operates with regularity and propriety, and that we spend resources efficiently to secure value for public money. This is set out in 'Managing public money', published by HM Treasury.<sup>61</sup>

HM Treasury directs Ofsted to prepare resource accounts for each financial year. Accounts are prepared on an accrual basis and present a true representation of Ofsted's net resource outturn, application of resources and cash flows for the financial year.

In preparing the accounts, the Accounting Officer must comply with the requirements issued in the Government Financial Reporting Manual (FReM). In particular, they must:

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

The responsibilities of an Accounting Officer are set out in 'Managing public money'. This includes their responsibilities for: propriety and regularity of the public finances for which the Accounting Officer is answerable, for keeping proper records and for safeguarding Ofsted's assets.

As Accounting Officer, as far as I am aware there is no relevant audit information of which Ofsted's auditors are unaware. I have taken all the steps that I ought to have taken to make myself aware of any relevant audit information. I can confirm that the annual report and accounts as a whole are fair, balanced and understandable. I take personal responsibility for the judgements required to ensure this.



**Sir Martyn Oliver**  
His Majesty's Chief Inspector

**8 July 2024**

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61. 'Managing public money', HM Treasury, May 2012 (updated May 2023).

# Governance statement

As Accounting Officer, HMCI is responsible for maintaining a sound system of internal control that supports us to achieve our policies, aims and objectives. This system must safeguard the public's funds and our assets, for which HMCI is responsible in accordance with the responsibilities assigned in 'Managing public money'.

Ofsted complies with the relevant sections of the code of practice for corporate governance in central government departments and adheres to the principles for risk management set out in HM Treasury's 'Orange Book'.<sup>62</sup>

This governance statement describes the corporate governance and risk management arrangements for the year to 31 March 2024 and, by exception, to the date of this report.

## Governance structure

Amanda Spielman came to the end of her tenure on 31 December 2023, and we welcomed Sir Martyn Oliver as our new HMCI on 1 January 2024.

### Ofsted board

The responsibilities of the board are set out in the corporate governance framework.

Dame Christine Ryan was reappointed as chair of the Ofsted board to serve for a further three years from 1 August 2023. A senior board member supports the chair and deputises when necessary. The position is held by Sir Hamid Patel CBE. Baroness Laura Wyld and Martin Spencer were reappointed and will each serve for four years from 1 August 2023. End dates are staggered to ensure continuity.<sup>63</sup>

The Deputy HMCI, National Directors for Education and Regulation and Social Care, Director of Strategy and Engagement, Director of Insights and Research and the Director of Finance, Planning and Commercial also attended board meetings. Other staff attended when appropriate.

The board met five times formally in the reporting period and considered a number of issues, including:

- corporate performance
- updates from each business area
- the relationship between performance data and Ofsted judgements
- the annual report and accounts 2022–23
- the progress and impact of strategic priorities
- strategic risks and mitigations
- strategic priorities and related risks, including the 'accessible and engaged' strategic priority and Ofsted's response to complex social care reviews
- Ofsted's response to a Prevention of Future Deaths report issued by HM Coroner<sup>64</sup>
- Ofsted's response to the recommendations from the Education Select Committee's inquiry into our work<sup>65</sup>
- the 2024–25 budget.

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62. 'Orange book', HM Treasury, May 2013 (updated May 2023).

63. 'Appointments made: April 2023 to March 2024', Department for Education, April 2024.

64. 'Prevention of Future Deaths report (Regulation 28): Ofsted's response', Ofsted, 19 January 2024.

65. 'Ofsted's response to the Education Select Committee', Ofsted, March 2024.

## Effectiveness of corporate governance

Throughout 2023, the board continued to monitor how effective Ofsted's governance arrangements were as part of regular business. The board also tracked how we are putting recommendations into practice following the independent board effectiveness review in 2022.

In 2024, the board will review the corporate governance framework, which outlines the roles, responsibilities and operating context of the board. The aim of this is to foster good governance practices and ensure that the framework is fit for purpose.

## Audit and Risk Assurance Committee

The board can delegate functions to committees. The ARAC is the only committee at this time.

ARAC gives advice and assurance to the board and HMCI. It offers guidance on the adequacy and effectiveness of internal controls, risk management processes and governance arrangements. It also provides assurance on internal and external audit arrangements covering both financial and non-financial systems. Its terms of reference are set out in the corporate governance framework.

In the reporting period, the committee had four board members and one independent financially qualified member. Martin Spencer chaired the committee for the reporting period.

As Accounting Officer, HMCI attends committee meetings along with the Deputy HMCI and the Director of Finance, Planning and Commercial. The internal auditors and the National Audit Office also attend. Other members of staff attend when appropriate.

In 2023–24, the committee:

- monitored how we were putting into practice audit recommendations
- reviewed internal audit reports
- strengthened risk management by helping to develop the strategic risk register, including reviewing how we rank risks
- engaged with the executive board to ensure that new risks reflect the challenges facing Ofsted in achieving our long-term strategic objectives
- reviewed the Annual Report and Accounts 2022–23 before we submitted it for audit and Accounting Officer sign off
- reviewed the proposed timeline for producing the Annual Report and Accounts 2023–24
- reviewed the National Audit Office's audit planning report
- received an annual briefing on information and cyber security in Ofsted.

## Board and committee member attendance: 1 April 2023 to 31 March 2024

### Meetings attended (out of possible)

Board member	Actual/possible (Board)	Actual/possible (ARAC)
Dame Christine Ryan	5/5	
Amanda Spielman	4/4	3/3
Sir Martyn Oliver	1/1	2/2
Sir Hamid Patel CBE	5/5	
Martin Spencer	4/5	4/5
Carole Stott OBE	3/5	
Baroness Laura Wyld	4/5	4/5
Felicity Gillespie	4/5	
Joanne Moran	5/5	4/5
Jon Yates	5/5	2/4
Frank Young	5/5	
Chris Hanvey	2/5	
David Meyer OBE	5/5	
Ian Looker		5/5

### Executive committee

Ofsted's senior management team, the executive committee, is chaired by HMCI. The executive committee gives support and guidance to HMCI as the decision-maker on significant strategic and operational issues. Attendees have oversight of operational change and business-as-usual activity and scrutinise monthly finance, performance and risk reports.

The executive committee meets twice a month. The first meeting is dedicated to strategic discussions and the second is a forum for operational decision-making. The executive committee is made up of the: Deputy HMCI, Deputy Chief Operating Officers, National Directors for Education and Social Care, the Director of Strategy and Engagement, Director of Insights and Research, Director of Digital and Information, Director of People, Director of Finance, Planning and Commercial, and regional directors.

The following operational groups escalate risks, concerns and items for decision to the executive committee and HMCI where necessary:

- The Chief Operating Officer's delivery management meeting brings together the regional directors and the directors of operational functions to manage operational delivery effectively. The meeting acts as a forum to review and agree operational strategies and plan operational policies, escalating issues to HMCI and the executive committee as appropriate.
- Star Chambers are attended by senior leaders in each region, representing all remits, and are convened once every quarter. The meeting reviews and challenges performance in each region. It looks at resources, including financial, people and the contracted workforce, and risks associated with all aspects of delivery.

# Risk management

Risk management is an integral part of governance procedures. We use the strategic risk register to identify, monitor and help mitigate threats to achieving our long-term strategic aims. These risks are monitored and scrutinised at executive committee, ARAC and non-executive committee meetings. The executive committee is responsible for ensuring that we take actions to mitigate risks.

For the period 1 April 2023 to 31 March 2024, we maintained a strong focus on strategic risks. We continued to revise the strategic risk management arrangements and the process for reporting, reviewing and challenging any new risks.

## Strategic risks

We review strategic risks quarterly. To assess risks, we look at the descriptions of our most significant areas of risk and how these could affect whether we are meeting our strategic objectives.

### Delivery

Our risk register includes risks to delivering our funded inspection programme. We have put in place measures to ensure that we maintain enough capacity and capability to deliver the funded inspection programme.

### Quality (our decision-making will make children safer)

We promote children's safety and welfare in everything we do. It is vital that we highlight systemic safeguarding issues wherever we find them, so that providers or other appropriate agencies can take preventative action. We have put in place measures to prioritise tackling unsafe providers through our risk assessment processes, including concerns across groups of providers. We have reviewed our safeguarding guidance so that it is consistent and allows inspectors to report on safeguarding weaknesses with clarity and sensitivity.

### Quality (our regulation is 'right touch')

Proportionate and risk-based regulation of early years and children's social care is critical to ensuring good outcomes for children. Our comprehensive risk assessments mean we concentrate resources on the areas that need them most, only intervening where there is a clear case for doing so.



## Workforce

We need to recruit and retain staff in order to maintain enough capacity and capability to deliver our business-as-usual activity and to make sure our inspection and regulation work is of the right quality and quantity. We will continue to invest in training and development for all our staff, including contracted Ofsted Inspectors and administrative, technical and professional (APT) staff, to make sure they have the knowledge and skills to be highly effective in their roles.

## External factors

We will continue to make the case for legislative change on illegal schools, the Care Standards Act and unregistered children's homes into the next Parliament.

Our risk register includes the risk of an external event placing significant demands on our ability to operate effectively and deliver our strategic aims. External events include increased energy prices, wider inflation, strikes in relevant sectors and potential industrial action among our employed staff.

Technology is moving very quickly. Artificial intelligence (AI) will likely increase the volume, and heighten the impact, of cyber attacks. Our AI strategy work should assist in mitigating some of these risks. Our cyber security stance remains vigilant, given the growing and changing security threats to government and the education sector. We have a programme in place to increase our people capacity and our system capabilities.

## Credibility

Ofsted's guiding principle is to be a force for improvement. To achieve this, the sectors we inspect and regulate must have confidence in our ability to improve standards. The last year has been a difficult one. We launched the Big Listen at a time when Ofsted has – rightly – been under scrutiny following the tragic death of headteacher Ruth Perry last year. HMCI and everyone at Ofsted are determined that such tragedies should never happen again. Stakeholder engagement continues to be a critical part of our response, with government, the public and sector representatives.

## Financial

Managing our financial position has been a significant challenge this year. The Civil Service pay increase meant that staffing costs were significantly more than we had been funded for, which required some significant and difficult choices to mitigate the risk of overspending. During this process, we engaged extensively with the DfE and HM Treasury to agree the savings proposals we put in place.



## Data incidents

This year, we have reported one personal data breach to the Information Commissioner's Office (ICO) on 19 October 2023.

There have been 159 non-reportable personal data breaches from 1 April 2023 to 31 March 2024, each of which was contained.

The most common type of personal data incident reported remains emails being sent to the incorrect recipient, along with incorrect files being attached to emails, and documents being uploaded to the wrong record. Some internal investigations are still under way, but our responses to these incidents have already resulted in delivered, or planned, improvements to our handling procedures, training or technical products.

## Internal audit

The Government Internal Audit Agency (GIAA) served as Ofsted's internal auditor throughout the year. As the government's main provider of internal audit services, GIAA offers a cross-government perspective.

This year, the Head of Internal Audit gave a 'moderate' opinion, stating that overall Ofsted's framework of governance, risk management and control was largely adequate and effective. However, this 'moderate' opinion reflects the impact of external factors, such as the significant criticism of the education inspection system and adverse media coverage that Ofsted has received in the past year, in addition to an assessment of Ofsted's internal policies and procedures.

## Functional standards

Ofsted adheres to Cabinet Office functional standards: a suite of management standards and associated documentation to guide people working in and with the UK government. We have a high level of compliance with the required and recommended elements of each relevant standard. We have assigned leads for each functional standard and have an assurance process in place to make sure we attempt to comply with each standard in a way that meets business need and priorities.

## Internal controls

HMCI, as Accounting Officer, is required to review the effectiveness of the system of internal control annually. This review is informed by the work of internal and external auditors, ARAC and the senior managers responsible for the internal control framework. This governance statement sets out how the Accounting Officer has discharged his responsibility to manage and control the organisation's resources during the year.

HMCI reviews the systems in place to minimise risks and help achieve our policy, aims and objectives. This includes a review of standard mid- and end-year checks carried out by senior civil servants of the controls to manage risks in their area. Each director and deputy director must give written assurance to HMCI that their controls are effective. Any deviations from our internal control checklist are reported.

No significant deviations were identified in the period to 31 March 2024.

# Remuneration and staff report

## Remuneration report part A: unaudited

### Appointing non-executive board members

The Secretary of State for Education appoints board members in line with government guidelines. Full details of board members' dates and terms of appointment are in the governance statement.

### Appointment of the Permanent Head of the Department and directors

Sir Martyn Oliver has been HMCI since January 2024. His term of appointment runs to 31 December 2028.

The members of the executive committee and their dates of appointment are listed in the governance statement. The senior civil servants (SCS) covered by this report hold permanent appointments.

Civil Service appointments are made in accordance with Civil Service recruitment principles, which require appointments be made on merit through fair and open competition.

### Remuneration policy

SCS are paid in accordance with the SCS pay framework. This is set by the government and is subject to the recommendations of the Senior Salaries Review Body.

Ofsted operates an SCS pay committee consisting of HMCI, senior civil servants and a non-executive board member. This committee decides annual SCS pay and bonus awards, as well as any changes to Ofsted's SCS pay strategy. Carole Stott OBE is the non-executive member. The role of the independent member is to quality assure the process. She ensures that individual pay decisions are based on consistent criteria and evidence of individual performance.

Ofsted's approach to assessing SCS performance follows the relevant Cabinet Office guidance.

Our assessment is based on:

- whether objectives have been met
- demonstration of leadership behaviours and working in line with Ofsted and Civil Service values
- professional skills
- management of resources
- degree of difficulty in meeting the objectives considering actual events.

We allocated staff to performance groups following a two-stage process. Initially, SCS differentiated and ranked their staff against the appropriate assessment criteria. Subsequently, our SCS pay committee challenged and validated the rank order and merged the agreed lists into the four performance distribution groups.

The final allocation reflected how each postholder had performed in their job, their overall track record and their growth in competence, as well as what they had achieved against individual performance agreements.

# Remuneration report part B: audited

## Non-executive remuneration

The remuneration of board members for the year ending 31 March 2024 was as follows:

Name	Remuneration (£'000)	
	2023–24	2022–23
Dame Christine Ryan (Chair)	45–50	45–50
Felicity Gillespie	5–10	5–10
Christopher Harvey	5–10	5–10
David Meyer OBE (from 1 Aug 2022)	5–10	5–10
Joanne Moran (from 1 Aug 2022)	5–10	5–10
Sir Hamid Patel CBE	5–10	5–10
Martin Spencer	5–10	5–10
Carole Stott OBE	5–10	5–10
Jon Yates (from 1 Aug 2022)	5–10	5–10
Frank Young (from 1 Aug 2022)	5–10	5–10
Baroness Laura Wyld	5–10	5–10



## Remuneration of executive committee members

The remuneration of the most senior staff for the year ending 31 March 2024 was as follows:

	Salary (£'000)		Bonus payments (£'000)		Benefits in kind (to nearest £100)		Pension benefits (£'000)**		Total (£'000)**	
	2023-24	2022-23	2023-24	2022-23	2023-24	2022-23	2023-24	2022-23	2023-24	2022-23
Sir Martyn Oliver	40-45 (160-165 FYE)	-	-	-	-	-	**	-	40-45 (160-165 FYE)	-
Amanda Spielman	160-165 (200-205 FYE)	190-195	-	-	-	-	**	74	160-165 (200-205 FYE)	265-270
Matthew Coffey	155-160	150-155	0-5	5-10	-	-	**	-	160-165	155-160
Andrew Cook	140-145	135-140	5-10	5-10	-	-	**	9	150-155	150-155
Alex Jones	120-125	110-115	-	-	-	-	**	182	120-125	295-300
Caroline Dulong (from 1 Jun 2022)	130-135	100-105 (120-125 FYE)	-	-	-	-	**	41	130-135	140-145
Chris Jones (left Jun 2023)	30-35 (120-125 FYE)	115-120	0-5	-	-	-	**	45	35-40 (125-130 FYE)	160-165
Christopher Russell (left Dec 2023)	120-125 (155-160 FYE)	145-150	-	-	-	-	**	3	120-125 (155-160 FYE)	145-150
James McNeillie	130-135	120-125	-	-	4,000	-	**	49	130-135	170-175
Jonathan Smart (from Jan 2024)	25-30 (100-105 FYE)	-	-	-	-	-	**	-	25-30 (100-105 FYE)	-
Karen Shepperson (left April 2023)	10-15 (130-135 FYE)	125-130	-	10-15	-	-	**	-28	10-15 (130-135 FYE)	110-115

	Salary (£'000)		Bonus payments (£'000)		Benefits in kind (to nearest £100)		Pension benefits (£'000)**		Total (£'000)**	
	2023–24	2022–23	2023–24	2022–23	2023–24	2022–23	2023–24	2022–23	2023–24	2022–23
Katrina Gueli	135–140	125–130	–	0–5	–	–	**	35	135–140	165–170
Lee Owston (from Jan 2024)	25–30 (110–115 FYE)	30–35 (105–110 FYE)	–	0–5	–	–	**	14	25–30 (110–115 FYE)	50–55
Louise Grainger	105–110	100–105	0–5	–	–	–	**	19	110–115	120–125
Lucia Wilde (from June 2023)	70–75 (85–90 FYE)	–	–	–	–	–	**	–	70–75 (85–90 FYE)	–
Mark Leech (from July 2023 to Feb 2024)	65–70 (105–110 FYE)	–	0–5	–	–	–	**	–	70–75 (110–115 FYE)	–
Matthew Purves	130–135	120–125	5–10	–	–	–	**	114	135–140	235–240
Michael Sheridan	145–150	135–140	–	–	–	–	**	12	145–150	150–155
Neil Greenwood	120–125	100–105	5–10	–	–	–	**	8	130–135	110–115
Rory Gribbell (from Feb 2024)	10–15 (100–105 FYE)	–	–	–	–	–	**	–	10–15 (100–105 FYE)	–
Yvette Stanley	140–145	140–145	0–5	5–10	–	–	**	49	140–145	195–200

\* FYE = full-year equivalent

\*\* Accrued pension benefits for directors are not included in this table for 2023–24 due to an exceptional delay in the calculation of these figures following the application of the public service pensions remedy.<sup>66</sup>

‘Salary’ includes gross salary, recruitment and retention allowances, and other allowances to the extent that they are subject to UK taxation.

In line with the SCS pay framework, bonus payments are based on performance and are made as part of the appraisal process.

The monetary value of benefits in kind covers any benefits provided by the employer and treated by HMRC as a taxable emolument.

66. ‘How the public service pensions remedy affects your pension’, HM Revenue & Customs, October 2023.

### Fair pay disclosure (as at 31 March 2024)

There was a 14.5% pay decrease to the highest-paid director's salary in 2023–24 compared with the previous year. This was due to a new HMCI, Sir Martyn Oliver, joining Ofsted on 1 January 2024.

For Ofsted employees, the average percentage changes from the previous financial year were:

		2023–24	2022–23	% Change
		(£'000)		
Highest-paid director	Salary and allowances	160–165	190–195	-14.5%
	Performance pay and bonuses	–	–	
Employees (average by full-time equivalent)	Salary and allowances	57.3	54.1	6.1%
	Performance pay and bonuses	0.07	0.54	-87.2%

Reporting bodies are required to disclose the relationship between the remuneration of the highest-paid director in their organisation and the lower quartile, median and upper quartile remuneration of the organisation's workforce.<sup>67</sup> This is laid out in the table below.

Remuneration	2023–24		2022–23	
	Value (£'000)	Ratio	Value (£'000)	Ratio
Banded mid-point for highest-paid director	162.5	–	192.5	–
Upper quartile of total	80.7	2.0	73.0	2.6
Mid-point of total (median)	56.4	2.9	53.2	3.6
Lower quartile of total	36.2	4.6	33.6	5.7

Salary component	2023–24
	Value (£'000)
Banded mid-point for highest-paid director	162.5
Upper quartile of total	79.6
Mid-point of total (median)	54.9
Lower quartile of total	34.6

The banded remuneration of the highest-paid director in Ofsted in the financial year 2023–24 was £162,500 (2022–23: £192,500). This was 2.9 times (2022–23: 3.6) the median remuneration of the workforce, which was £56,400 (2022–23: £53,200).

67. Calculation excludes employer pension contributions and cash equivalent transfer values as laid out in 'Government Financial Reporting Manual: 2020–21', HM Treasury, December 2019 (updated December 2020).

In 2023–24, no employees were paid more than the highest-paid director (2022–23: also none). Remuneration ranged from £23,158 to £165,000 (2022–23: £21,844 to £192,928). This does not include employees on the Kickstart scheme, who receive the national minimum wage appropriate to their age.

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

The median remuneration of the workforce increased this year to £56,400.

### Pension benefits

The pension entitlements of the most senior members of staff for the year ending 31 March 2024 were as follows:

	Accrued pension at pension age as at 31/03/2024**	Real increase in pension and related lump sum at pension age**	CETV* at 31/03/2024**	CETV at 31/03/2023	Real increase in CETV**
Name	£'000	£'000	£'000	£'000	£'000
Sir Martyn Oliver	–	–	–	–	–
Amanda Spielman	–	–	–	436	–
Matthew Coffey	–	–	–	1,081	–
Andrew Cook	–	–	–	819	–
Alex Jones	–	–	–	428	–
Caroline Dulon	–	–	–	164	–
Chris Jones	–	–	–	172	–
Christopher Russell	–	–	–	744	–
James McNeillie	–	–	–	324	–
Jonathan Smart	–	–	–	–	–
Karen Shepperson	–	–	–	1,166	–
Katrina Gueli	–	–	–	644	–
Lee Owston	–	–	–	201	–
Louise Grainger	–	–	–	701	–
Lucia Wilde	–	–	–	–	–
Mark Leech	–	–	–	–	–
Matthew Purves	–	–	–	437	–



Name	Accrued pension at pension age as at 31/03/2024**	Real increase in pension and related lump sum at pension age**	CETV* at 31/03/2024**	CETV at 31/03/2023	Real increase in CETV**
	£'000	£'000	£'000	£'000	£'000
Mike Sheridan	–	–	–	783	–
Neil Greenwood	–	–	–	608	–
Rory Gribbell	–	–	–	–	–
Yvette Stanley	–	–	–	213	–

\*CETV = cash-equivalent transfer value.

**Note:** Any members affected by the Public Service Pensions Remedy were reported in the 2015 scheme for the period between 1 April 2015 and 31 March 2022 in 2022–23, but are reported in the legacy scheme for the same period in 2023–24.

\*\* Accrued pension benefits for directors are not included in this table for 2023–24 due to an exceptional delay in the calculation of these figures following the application of the public service pensions remedy.<sup>68</sup>

## Civil Service pensions

Pension benefits are provided through the Civil Service pension arrangements. This scheme provides benefits on a career-average basis, with a normal pension age equal to the member's state pension age.

All newly appointed civil servants join the alpha pension scheme. Members who joined from October 2002 may also opt for either the appropriate defined benefit arrangement or a 'money purchase' stakeholder pension with an employer contribution (partnership pension account).

From April 2022, all active Principal Civil Service Pension Scheme (PCSPS) members switched to alpha, following the government-led programme to remove discrimination from the 2015 pension reforms.

The pension figures quoted for officials show pension earned in all Civil Service schemes. These statutory arrangements are unfunded, with the cost of benefits met by monies voted by Parliament each year. Pensions payable under classic, premium, classic plus, nuvos and alpha are increased annually.

Employee contributions are salary-related and range between 4.6% and 8.05%:

- Benefits in alpha are based on the employee's pensionable earnings during their period of scheme membership. At the end of the scheme year, the member's earned pension account is credited with 2.32% of their pensionable earnings in that scheme year, and the accrued pension is uprated in line with pensions increase legislation.
- Members may opt to give up ('commute') pension for a lump sum up to the limits set by the Finance Act 2004.

68. 'How the public service pensions remedy affects your pension', HM Revenue & Customs, October 2023.

The partnership pension account is an occupational defined-contribution pension arrangement that is part of the Legal & General Mastertrust. The employer makes a basic contribution of between 8% and 14.75% (depending on the age of the member) into a stakeholder pension product chosen by the employee from a panel of providers. Employees do not have to contribute, but where they do make contributions, the employer matches these up to a limit of 3% of pensionable salary (in addition to the employer's basic contribution). Employers also contribute a further 0.5% of pensionable salary to cover the cost of centrally provided risk benefit cover (death in service and ill-health retirement).

The accrued pension quoted is the pension that the member is entitled to receive at state pension age, or immediately on ceasing to be an active member if they are already at or over state pension age. (The pension figures quoted show pension earned in alpha or PCSPS, as appropriate. If the individual has benefits in both the PCSPS and alpha, the figure quoted is the combined value of their benefits in the two schemes. Note that part of that pension may be payable from different ages).

You can find further details about Civil Service pension arrangements at:  
[www.civilservicepensionscheme.org.uk](http://www.civilservicepensionscheme.org.uk).

### **Cash-equivalent transfer values**

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

The figures include the value of any pension benefit in another scheme or arrangement that the member has transferred to the Civil Service pension arrangements. They also include any additional pension benefit accrued to the member as a result of their buying additional pension benefits at their own cost. CETVs are worked out in accordance with The Occupational Pension Schemes (Transfer Values) (Amendment) Regulations 2008 and do not take account of any actual or potential reduction to benefits resulting from lifetime allowance tax that may be due when pension benefits are taken.

### **Real increase in CETV**

This reflects the increase in CETV that is funded by the employer. It does not include the increase in accrued pension due to inflation or 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.

### **Compensation for loss of office for executive committee members**

No 'compensation for loss of office' payments were made in 2023–24 (2022–23: none) to executive committee members.

## Staff report part A: audited

### Number of senior civil servants by pay band

Total remuneration	As at 31 March 2024	As at 31 March 2023
Permanent secretary equivalent	1	1
SCS Band 3	1	1
SCS Band 2	11	12
SCS Band 1	18	18
<b>Total</b>	<b>31</b>	<b>32</b>

### Staff numbers (average full-time equivalent numbers)

Type of staff	2023–24			2022–23
	Permanently employed staff	Others	Total	Total
Executive board	15		15	15
Other SCS	16	1	17	15
Inspection	989	3	992	910
APT*	985	92	1,077	1,058
<b>Total</b>	<b>2,005</b>	<b>96</b>	<b>2,101</b>	<b>1,998</b>
Of which: staff engaged on capital projects	35	6	41	36

\* Administrative, professional and technical



## Staff costs

	2023–24			2022–23
	Permanently employed staff	Others	Total	Total
	£'000	£'000	£'000	£'000
Wages and salaries	111,791	5,240	117,031	106,520
Social security costs	12,913	177	13,090	12,184
Apprentice levy	552	–	552	488
Pension costs	31,110	385	31,495	27,426
Exit costs	141	–	141	367
<b>Sub total</b>	<b>156,507</b>	<b>5,802</b>	<b>162,309</b>	146,984
Less recoveries in respect of outward secondments	(252)	–	(252)	(203)
Less capitalised costs	(2,270)	(1,083)	(3,353)	(3,889)
<b>Total net costs</b>	<b>153,985</b>	<b>4,719</b>	<b>158,704</b>	142,892

### Reporting of Civil Service and other compensation schemes – exit packages

Redundancy and other departure costs have been paid in accordance with the provisions of the Civil Service pension scheme, a statutory scheme made under the Superannuation Act 1972. Exit costs are accounted for in full in the year of departure. If the department agrees early retirements other than for ill health, the additional costs are met by the department and not the Civil Service pension scheme. Ill-health retirement costs are met by the pension scheme and are not included in the table.

There were no compulsory redundancies in 2023–24.

### Number of exit packages by cost band

Exit package cost band £'000	Number of compulsory redundancies	Number of other departures agreed	2023–24 total number of exit packages by cost band	2022–23 total number of exit packages by cost band
0–10	–	–	–	3
10–25	–	–	–	2
25–50	–	1	1	–
50–100	–	–	–	4
100–150	–	1	1	–
150–200	–	–	–	–
200+	–	–	–	–
<b>Total number of exits</b>	–	2	2	9
<b>Total resource cost £'000</b>	–	144	144	346

### Monitoring of consultancy and temporary staff (not subject to audit)

Ofsted has used the Public Sector Resourcing framework, operated by the Crown Commercial Service, to procure new agency staff and interim contractors.

	2023–24	2022–23
	£'000	£'000
Consultancy	58	119
Temporary and agency staff	3,996	5,646

### Off-payroll engagements (not subject to audit)

Ofsted is required to publish information on highly paid and/or senior off-payroll appointments. Off-payroll appointments are those that are not on the department's payroll.

**Highly paid off-payroll worker engagements as at 31 March 2024, earning £245 per day or greater**

<b>Number of existing engagements as of 31 March 2024</b>	<b>4</b>
Of which, number that existed:	
Less than 1 year	1
For between 1 and 2 years	1
For between 2 and 3 years	1
For between 3 and 4 years	1
For 4 or more years	–

**All highly paid off-payroll workers engaged at any point during the year ended 31 March 2024, earning £245 per day or greater**

<b>Number of temporary off-payroll workers engaged during the year ended 31 March 2024</b>	<b>17</b>
Of which:	
Not subject to off-payroll legislation	17
Subject to off-payroll legislation and determined as in scope of IR35	–
Subject to off-payroll legislation and determined as out of scope of IR35	–
Number of engagements reassessed for compliance or assurance purposes during the year	–

There were no off-payroll engagements of board members and/or senior officials with significant financial responsibility in 2023–24.



## Staff report part B: unaudited

### Staff composition

On 31 March 2024, Ofsted directly employed 2,007 staff across England.

Headcount by sex:

	Female	Male	Total
Executive committee	5	11	16
Other SCS	8	7	15
Inspection	738	249	987
APT	621	368	989
Total	1,372	635	2,007

### Employee matters

#### Sickness

Our average working days lost has remained fairly consistent over the last 12 months and was 6.2 days by March 2024. We will continue work during 2023–24 to sustain and build on the reduction.

Average working days lost through sickness continues to be below our target of 6.8 days.

#### Turnover

Staff turnover as at 31 March 2024 was 12.8%. There continues to be variation between remits and grades. Recruitment and retention of talent continue to be priorities.

#### Supportive employment practices

We have introduced guidance for managers on supporting carers, monitoring office attendance and managing general attendance. This gives them tools to better support their staff. We want to upskill the managers and give them confidence to manage situations effectively and sensitively.

During the year, the work of the health, safety and well-being team continued to support our workforce and keep them safe. The team ran a variety of well-being initiatives and increased our pool of mental health first aiders.

We are committed to being an inclusive workplace and an organisation that embraces people from all backgrounds and supports individual diversity. We continue to promote equality of opportunity and ensure that our policies take account of our duties under the Equality Act and are based on robust data analysis. We take action to address inequalities where we find them.



Although bullying, discrimination and harassment are reassuringly uncommon in Ofsted, we have a bullying, discrimination and harassment working group that consults colleagues on how we can continue to improve. The findings from this group inform communications, guidance and training.

### **Whistle-blowing (internal)**

There have been two whistle-blowing cases during the year, which were investigated and resolved appropriately with all parties.

### **Anti-bribery and corruption**

Ofsted employees are expected to adhere to a high standard of honesty and integrity, and to ensure that their behaviour meets the standards set out in the [Nolan principles](#).

All offers of gifts, rewards and hospitality must be reported to the individual's manager and recorded in our register. Our guiding principles are clear that, should there be any doubt over the propriety of accepting any gift, reward or hospitality, it should be refused.

### **Conflicts of interest**

Any conflict, whether real or perceived, that is not appropriately managed can jeopardise Ofsted's public standing and trust in our judgements. Our policies are clear that those who work for Ofsted must not put themselves in a position where previous employment, personal relationships or private interests conflict, or could be perceived to conflict, with our values. All potential conflicts must be declared and assessed to determine whether they can be properly managed without affecting the integrity and reputation of Ofsted and the individual. Any Ofsted employee who intends to take up an outside appointment or employment after leaving the Civil Service must comply with the government's '[Business appointment rules for crown servants](#)' and any measures put in place to manage interests.

### **Trade union facility time**

Ofsted recognises and works with three unions: FDA, Public and Commercial Services Union (PCS), and UNISON.

Facility time is reported in line with the requirements set out in the Trade Union (Facility Time Publications Requirements) Regulations 2017. This represents paid time off provided to trade union representatives for trade union duties and activities.



### Relevant union officials

Number of employees who were relevant union officials during the relevant period	Full-time equivalent employee number
19	15.8

### Percentage of time spent on facility time

Percentage of time	Number of employees
0%	1
1-50%	18
51-99%	00
100%	

### Percentage of pay bill spent on facility time

Total cost of facility time	£92.7k
Total pay bill	£156.2m
Percentage of total pay bill spent on facility time	0.06%

### Paid trade union activities

Time spent on paid trade union activities as a percentage of total paid facility time hours	35%
---	-----

Several trade union representatives joined or left Ofsted during the year; these partial years explain the difference between the full-time equivalent number of officials and headcount. There was little to no change in the percentage of the pay bill spent on facility time this year compared with the previous year.

# Parliamentary accountability and audit report: audited

## Statement of Outturn against Parliamentary Supply

In addition to the primary statements prepared under the international financial reporting standards (IFRS), the government financial reporting manual (FReM) requires Ofsted to prepare a Statement of Outturn against Parliamentary Supply (SOPS) and supporting notes.

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

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

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

The format of the SOPS mirrors the [Estimates published on gov.uk](#) to enable comparability between what Parliament approves and the final outturn.

The SOPS contains a summary table, detailing:

- performance against the control limits that Parliament has voted on
- cash spent (budgets are compiled on an accruals basis and so outturn will not exactly tie to cash spent)
- administration.

The supporting notes detail:

- outturn by Estimate line, providing a more detailed breakdown (SOPS 1)
- a reconciliation of outturn to net operating expenditure in the Statement of Comprehensive Net Expenditure (SoCNE), to tie the SOPS to the financial statements (SOPS 2)
- a reconciliation of outturn to net cash requirement (SOPS 3)
- an analysis of income payable to the consolidated fund (SOPS 4).

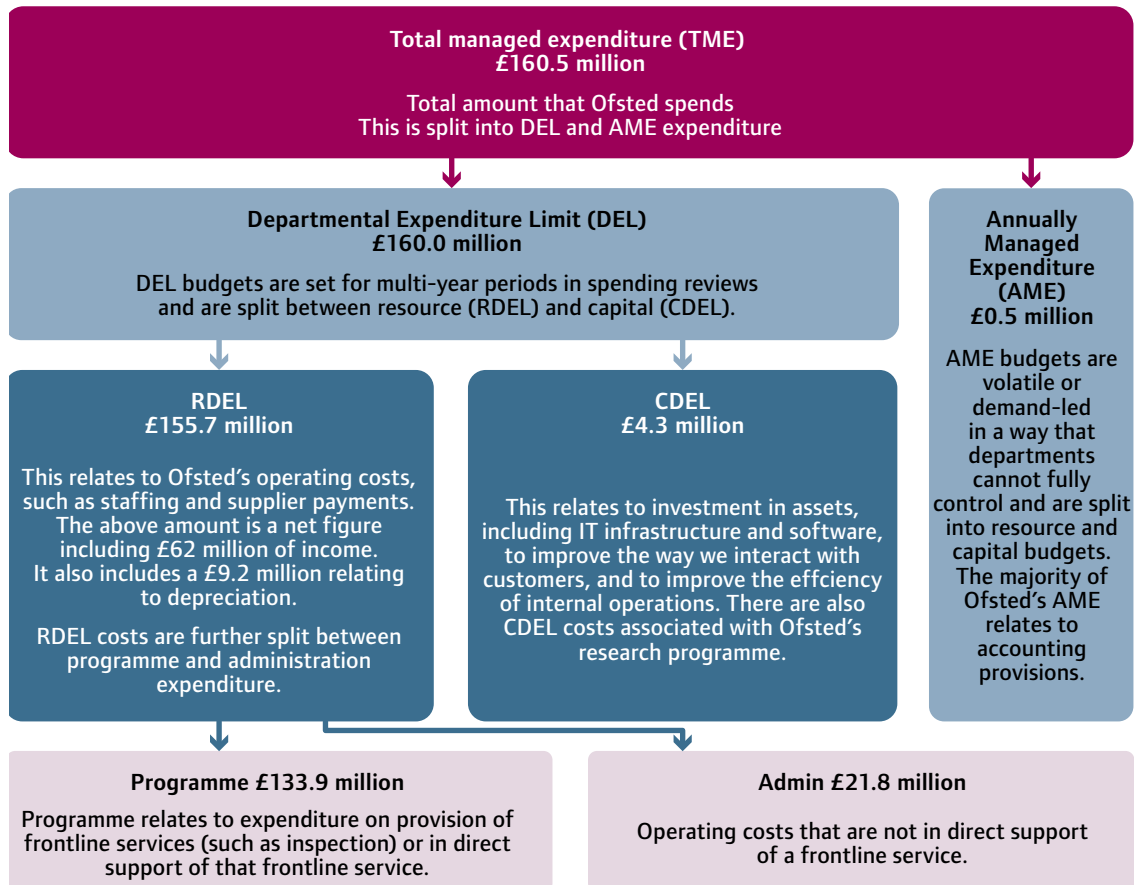
The SOPS and Estimates are compiled against the budgeting framework, which is similar to, but different from, the IFRS. Further information on the Public Spending Framework and the reasons why budgeting rules are different from IFRS can also be found in chapter 1 of the '[Consolidated budgeting guidance](#)'.

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

Figures described as Estimates are voted on by Parliament and are subject to Parliamentary control. Any breach of these limits is treated as unauthorised expenditure and requires retrospective approval, known as an excess vote.

In addition, although not a separate voted limit, any breach of the administration budget would also require an excess vote.

The following diagram shows how the overall funding in the SOPS and Estimates are derived:



Our performance against the total managed expenditure (TME) in the Estimate was:

	Outturn	Estimate	Variance
	£'000	£'000	£'000
Departmental expenditure limit – resource (RDEL excluding ring-fenced depreciation)	145,650	146,495	845
Departmental expenditure limit – capital (CDEL)	3,870	4,350	480
Ofsted core funding	149,520	150,845	1,325
Departmental expenditure limit – ring-fenced depreciation	5,250	9,215	3,965
Annually managed expenditure (AME)	157	482	325
TME	154,927	160,542	5,615

Ofsted underspent by £1.3 million (0.9%) against its core funding (that is, our funding excluding depreciation and AME).

The overall underspend against TME was £5.6 million (3.5%). This mainly relates to underspends against the ring-fenced depreciation budget, which are due to extending the useful economic life of some of our IT assets. This reduced the amount expected to be charged when the Estimate was agreed during the last spending review.



## Summary tables – mirrors part 1 of the Estimates

### Summary table 2023–24

Type of spend	SoPS note	Outturn			Estimate			Outturn vs Estimate, saving/ (excess)	Prior year outturn total
		Voted	Non-voted	Total	Voted	Non-voted	Total	2023–24	2022–23
		£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Departmental expenditure limit									
– Resource	SOPS 1.1	150,900	–	150,900	155,710	–	155,710	4,810	149,844
– Capital	SOPS 1.2	3,870	–	3,870	4,350	–	4,350	480	5,910
AME									
– Resource	SOPS 1.1	(125)	–	(125)	82	–	82	207	(161)
– Capital	SOPS 1.2	282	–	282	400	–	400	118	–
Total budget		154,927	–	154,927	160,542	–	160,542	5,615	155,593
Total resource	SOPS 1.1	150,775	–	150,775	155,792	–	155,792	5,017	149,683
Total capital	SOPS 1.2	4,152	–	4,152	4,750	–	4,750	598	5,910
<b>Total</b>		<b>154,927</b>	<b>–</b>	<b>154,927</b>	<b>160,542</b>	<b>–</b>	<b>160,542</b>	<b>5,615</b>	<b>155,593</b>

### Net cash requirement 2023–24

	SoPS note	2023–24			2022–23
		Outturn total	Estimate total	Outturn vs Estimate, saving/ (excess)	Prior year outturn total
		£'000	£'000	£'000	£'000
Net cash requirement	SOPS 3	150,547	153,961	3,414	151,509

### Administration costs 2023–24

	SoPS note	2023–24			2022–23
		Outturn total	Estimate total	Outturn vs Estimate, saving/ (excess)	Prior year outturn total
		£'000	£'000	£'000	£'000
Administration costs	SOPS 1.1	17,314	21,840	4,526	17,522

Although not a separate voted limit, any breach of the administration budget will also result in an excess vote.

## Notes to the Statement of Outturn against Parliamentary Supply, 2023–24

### SOPS 1 – Outturn detail by Estimate line

#### SOPS 1.1 Analysis of resource outturn by Estimate line

Type of spend (Resource)	2023–24									2022–23
	Administration			Programme			Outturn	Net total Estimate	Outturn vs Estimate, saving/ (excess)	Prior year outturn total
	Gross	Income	Net	Gross	Income	Net	Total			
£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	
Spending in departmental expenditure limits (DEL)										
Voted expenditure	17,314	–	17,314	182,144	(48,558)	133,586	150,900	155,710	4,810	149,844
Spending in AME										
Voted expenditure	–	–	–	(125)	–	(125)	(125)	82	207	(161)
<b>Total</b>	<b>17,314</b>	<b>–</b>	<b>17,314</b>	<b>182,019</b>	<b>(48,558)</b>	<b>133,461</b>	<b>150,775</b>	<b>155,792</b>	<b>5,017</b>	<b>149,683</b>

#### SOPS 1.2 Analysis of net capital outturn by Estimate line

Type of spend (Capital)	2023–24					2022–23
	Outturn			Net total Estimate	Outturn vs Estimate, saving/ (excess)	Prior year outturn total
	Gross	Income	Net			
£'000	£'000	£'000	£'000	£'000	£'000	
Spending in departmental expenditure limits (DEL)						
Voted	3,870	–	3,870	4,350	480	5,910
Spending in AME						
Voted	282	–	282	400	118	–
<b>Total</b>	<b>4,152</b>	<b>–</b>	<b>4,152</b>	<b>4,750</b>	<b>598</b>	<b>5,910</b>

The total Estimate columns include virements. Virements are the reallocation of provision in the Estimates that do not require Parliamentary authority (because Parliament does not vote to that level of detail and delegates to HM Treasury).

See the ‘[Supply Estimates guidance manual](#)’ for more information on virements.



## SOPS 2 – Reconciliation of net resource outturn to net operating expenditure

Item	Reference	Outturn total	Prior year outturn total 2022–23
Total resource outturn	SOPS 1.1	150,775	149,683
Add:			
Research costs classified as capital DEL in the SOPS under ESA 10, but treated as operating costs in the SoCNE		862	418
Less:			
Income payable to the consolidated fund	SOPS 4	(161)	(21)
<b>Net operating expenditure in consolidated SoCNE</b>	SoCNE	<b>151,476</b>	<b>150,080</b>

As noted in the introduction to the SOPS above, outturn and the Estimates are compiled against the budgeting framework, which is similar to, but different from, the IFRS. Therefore, this reconciliation bridges the resource outturn to net operating expenditure, linking the SOPS to the financial statements.



### SOPS 3 – Reconciliation of net resource outturn to net cash requirement

	Reference	2023–24		
		Outturn	Estimate	Outturn vs Estimate, saving/ (excess)
		£'000	£'000	£'000
<b>Resource outturn</b>	SOPS 1.1	150,775	155,792	5,017
<b>Capital outturn</b>	SOPS 1.2	4,152	4,750	598
<b>Total outturn</b>		154,927	160,542	5,615
Adjustments to remove non-cash items:				
Depreciation and amortisation		(5,250)	(9,215)	(3,965)
New provisions and adjustments to previous provisions		72	(500)	(572)
Auditor's remuneration		(105)	(63)	42
Other non-cash items		(4)	–	4
Interest charges on right of use assets		(75)	–	75
Right of use asset additions		(540)	–	540
Right of use asset revaluations		2,262	–	(2,262)
Right of use asset capitalised provisions		(282)	–	282
Income payable to the consolidated fund	SOPS 4	(161)	–	161
Less: movements in payables relating to items not passing through the SoCNE		1,736	–	(1,736)
Adjustments to reflect movements in working balances:				
Increase/(decrease) in receivables		964	–	(964)
(Increase)/decrease in payables		(5,096)	3,179	8,275
Repayments of principal on leases		2,025	–	(2,025)
Payments of amounts due to the consolidated fund		21	–	(21)
Use of provisions		53	18	(35)
<b>Net cash requirement</b>		150,547	153,961	3,414

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



## SOPS 4 – Amounts of income to the consolidated fund

### SOPS 4.1 Analysis of income payable to the consolidated fund

In addition to income retained by Ofsted, the following income is payable to the consolidated fund.

		Outturn total 2023–24	Prior year outturn total, 2022–23
	Reference	£'000	£'000
Income outside of the ambit of the Estimate	4	161	21
<b>Total amount payable to the consolidated fund</b>		<b>161</b>	<b>21</b>

HM Treasury rules prevent departments from retaining income from fees and charges that exceed the full cost of the service provided. This is known as a consolidated fund extra receipt (CFER). The excess income collected must be paid over to HM Treasury. A £0.2 million CFER relating to social care income has occurred this year because the cost of providing some services was marginally less than the statutory fee charged.

### SOPS 4.2 – Consolidated fund income

	Outturn total 2023–24	Prior year outturn total 2022–23
	£'000	£'000
Income outside of the ambit of the Estimate	161	21
<b>Amount payable to the consolidated fund</b>	<b>161</b>	<b>21</b>
Balance held at the start of the year	21	264
Payments into the consolidated fund	(21)	(264)
<b>Balance held on trust at the end of the year</b>	<b>161</b>	<b>21</b>

## Parliamentary accountability disclosures

### Losses and special payments

#### Losses statement

	2023-24		2022-23	
	No. of cases	£'000	No. of cases	£'000
Fruitless payments and constructive losses	66	88	89	181
<b>Total</b>	<b>66</b>	<b>88</b>	<b>89</b>	<b>181</b>

There are no individual losses exceeding £0.3 million (2022-23: nil).

#### Special payments

	2023-24		2022-23	
	No. of cases	£'000	No. of cases	£'000
Special payments	2	25	3	172
<b>Total</b>	<b>2</b>	<b>25</b>	<b>3</b>	<b>172</b>

#### Fees and charges

	2023-24		
	Income*	Full cost	Surplus/ (deficit)
	£'000	£'000	£'000
Social care	19,193	38,730	(19,537)
Early years	5,812	41,899	(36,087)
Independent schools	2,032	7,756	(5,724)
<b>Total</b>	<b>27,037</b>	<b>88,385</b>	<b>(61,348)</b>

\* Social care income includes £0.2 million payable to the consolidated fund (see SOPS 4).

	2022-23		
	Income*	Full cost	Surplus/ (deficit)
	£'000	£'000	£'000
Social care	13,960	31,259	(17,299)
Early years	5,936	43,660	(37,724)
Independent schools	1,645	8,105	(6,460)
<b>Total</b>	<b>21,541</b>	<b>83,024</b>	<b>(61,483)</b>

\* Social care income includes £0.02 million payable to the consolidated fund (see SOPS 4).



Sir Martyn Oliver  
Accounting Officer

8 July 2024

## The Certificate and Report of the Comptroller and Auditor General to the House of Commons

### Opinion on financial statements

I certify that I have audited the financial statements of the Office for Standards in Education, Children's Services, and Skills ('Ofsted') for the year ended 31 March 2024 under the Government Resources and Accounts Act 2000.

The financial statements comprise Ofsted's:

- Statement of Financial Position as at 31 March 2024;
- 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 Ofsted's affairs as at 31 March 2024 and its comprehensive net expenditure for the year then ended; and
- have been properly prepared in accordance with the Government Resources and Accounts Act 2000 and HM Treasury directions issued thereunder.

### Opinion on regularity

In my opinion, in all material respects:

- the Statement of Outturn against Parliamentary Supply properly presents the outturn against voted Parliamentary control totals for the year ended 31 March 2024 and shows that those totals have not been exceeded; and
- the income and expenditure recorded in the financial statements have been applied to the purposes intended by Parliament and the financial transactions recorded in the financial statements conform to the authorities which govern them.

### Basis for opinions

I conducted my audit in accordance with International Standards on Auditing (UK) (ISAs UK), applicable law and Practice Note 10 Audit of Financial Statements and Regularity of Public Sector Bodies in the United Kingdom (2022). My responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of my certificate.

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

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

The going concern basis of accounting for Ofsted 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 and report thereon. The Accounting Officer is responsible for the other information.

My opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in my 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 HM Treasury directions issued under the Government Resources and Accounts Act 2000.

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

- the parts of the Accountability Report subject to audit have been properly prepared in accordance with HM Treasury directions issued under the Government Resources and Accounts Act 2000;
- the information given in the Performance and Accountability Reports for the financial year for which the financial statements are prepared is consistent with the financial statements and is in accordance with the applicable legal requirements.

## Matters on which I report by exception

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

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

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

## Responsibilities of the Accounting Officer for the financial statements

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

- maintaining proper accounting records;
- providing the C&AG with access to all information of which management is aware that is relevant to the preparation of the financial statements such as records, documentation and other matters;
- providing the C&AG with additional information and explanations needed for his audit;
- providing the C&AG with unrestricted access to persons within Ofsted 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 HM Treasury directions issued under the Government Resources and Accounts Act 2000;
- preparing the annual report, which includes the Remuneration and Staff Report, in accordance with HM Treasury directions issued under the Government Resources and Accounts Act 2000; and



- assessing Ofsted’s ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Accounting Officer anticipates that the services provided by Ofsted 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 Government Resources and Accounts Act 2000.

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 Ofsted’s accounting policies and key performance indicators.
- inquired of management, Ofsted’s head of internal audit and those charged with governance, including obtaining and reviewing supporting documentation relating to Ofsted’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 Ofsted’s controls relating to its compliance with the Government Resources and Accounts Act 2000 and Managing Public Money;
- inquired of management, Ofsted’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 Ofsted for fraud and identified the greatest potential for fraud in the following areas: revenue recognition, posting of unusual journals, complex transactions, and bias in management estimates. In common with all audits under ISAs (UK), I am required to perform specific procedures to respond to the risk of management override.

I obtained an understanding of Ofsted's framework of authority and other legal and regulatory frameworks in which Ofsted 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 Ofsted. The key laws and regulations I considered in this context included Government Resources and Accounts Act 2000, Managing Public Money, Supply and Appropriation (Main Estimates) Act 2023, employment law, pensions legislation, tax legislation and the Apprenticeships, Skills, Children and Learning Act 2009.

### **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 in revenue recognition, I assessed whether the judgements made in making accounting estimates for revenue recognition were indicative of potential bias; sample tested the appropriateness of revenue journal entries; performed sample testing of revenue transactions; and used analytical procedures to identify any unusual transactions or movements.

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](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of my certificate.

### Other auditor's responsibilities

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

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

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

### Report

I have no observations to make on these financial statements.

**Gareth Davies**  
**Comptroller and Auditor General**

**Date: 15 July 2024**

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

# FINANCIAL STATEMENTS





# Statements

## Statement of comprehensive net expenditure

### for the year ended 31 March 2024

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

		2023–24	2022–23
	Note	£'000	£'000
Revenue from contracts with customers	4	(48,455)	(37,441)
Grant income	4	(103)	(83)
CFER	4	(161)	(21)
<b>Total operating income</b>		<b>(48,719)</b>	<b>(37,545)</b>
Staff costs	3	158,704	142,892
Purchase of goods and services	3	35,960	38,932
Depreciation and amortisation	3	5,250	5,617
Other	3	281	184
<b>Total operating expenditure</b>		<b>200,195</b>	<b>187,625</b>
<b>Net expenditure for the year</b>		<b>151,476</b>	<b>150,080</b>

Explanations for the increase in staffing costs and income in notes 3 and 4 of the Ofsted resource accounts.



## Statement of financial position

as at 31 March 2024

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

		31 March 2024	31 March 2023
	Note	£'000	£'000
<b>Non-current assets:</b>			
Property, plant and equipment	5	701	1,125
Intangible assets	6	16,115	13,202
Right of use assets	13.1	5,086	9,535
Trade and other receivables	9	473	209
<b>Total non-current assets</b>		<b>22,375</b>	<b>24,071</b>
<b>Current assets:</b>			
Trade and other receivables	9	11,046	10,346
Cash and cash equivalents	7	3,331	1,735
<b>Total current assets</b>		<b>14,377</b>	<b>12,081</b>
<b>Total assets</b>		<b>36,752</b>	<b>36,152</b>
<b>Current liabilities:</b>			
Trade and other payables	10	(18,212)	(17,219)
Contract liabilities	10	(13,414)	(9,311)
Provisions	11	(103)	(48)
Lease liabilities	13.3	(4,000)	(2,627)
<b>Total current liabilities</b>		<b>(35,729)</b>	<b>(29,205)</b>
<b>Total assets less net current liabilities</b>		<b>1,023</b>	<b>6,947</b>
<b>Non-current liabilities:</b>			
Provisions	11	(1,127)	(1,025)
Lease liabilities	13.3	(2,420)	(7,461)
<b>Total non-current liabilities</b>		<b>(3,547)</b>	<b>(8,486)</b>
<b>Total assets less total liabilities</b>		<b>(2,524)</b>	<b>(1,539)</b>
<b>Taxpayers' equity and other reserves:</b>			
<b>Total reserves</b>		<b>(2,524)</b>	<b>(1,539)</b>
<b>Total equity</b>		<b>(2,524)</b>	<b>(1,539)</b>



Sir Martyn Oliver  
His Majesty's Chief Inspector

8 July 2024

## Statement of cash flows

### for the year ended 31 March 2024

The statement of cash flows shows the changes in cash and cash equivalents of the department during the reporting period. It shows how Ofsted generates and uses cash and cash equivalents by classifying cash flows as operating, investing and financing activities.

The amount of net cash flows arising from operating activities is a key indicator of service costs and the extent to which these operations are funded by income from the recipients of Ofsted's services. Investing activities represent the extent to which cash inflows and outflows have been made for resources that are intended to contribute to future public service delivery.

		2023-24	2022-23
	Note	£'000	£'000
<b>Cash flows from operating activities</b>			
<b>Net operating expenditure</b>		(151,476)	(150,080)
Adjustment for non-cash transactions		5,362	5,747
(Increase)/decrease in trade and other receivables		(964)	(742)
Increase/(decrease) in trade payables		5,096	2,316
Adjustment to opening balance of receivables on transition to IFRS 16		–	(712)
Adjustment to opening balance of payables on transition to IFRS 16		–	313
(Increase)/decrease in departmental balances with the consolidated fund		(1,736)	(48)
Use of provisions	11	(53)	(62)
<b>Net cash outflow from operating activities</b>		<b>(143,771)</b>	<b>(143,268)</b>
<b>Cash flows from investing activities</b>			
Purchase of non-financial assets	5 and 6	(4,730)	(5,163)
<b>Net cash outflow from investing activities</b>		<b>(4,730)</b>	<b>(5,163)</b>
<b>Cash flows from financing activities</b>			
From the consolidated fund (supply) – current year		152,143	151,800
Repayments of principal on leases	13.5	(2,025)	(2,814)
<b>Net financing</b>		<b>150,118</b>	<b>148,986</b>
<b>Net increase/(decrease) in cash and cash equivalents in the period before adjustments for receipts and payments to the consolidated fund</b>		<b>1,617</b>	<b>555</b>
Payments of amounts due to the consolidated fund		(21)	(264)
<b>Net increase/(decrease) in cash and cash equivalents in the period after adjustments for receipts and payments to the consolidated fund</b>		<b>1,596</b>	<b>291</b>
Cash and cash equivalents at the beginning of the period	7	1,735	1,444
Cash and cash equivalents at the end of the period	7	3,331	1,735





## Statement of changes in taxpayers' equity for the year ended 31 March 2024

This statement shows the movement in the year on the different reserves held by Ofsted, analysed into 'general fund reserves' (reserves that reflect a contribution from the consolidated fund).

The revaluation reserve reflects the change in asset values that have not been recognised as income or expenditure.

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

	Note	2023-24
		General fund
		£'000
<b>Balance at 31 March 2022</b>		<b>(2,208)</b>
Net Parliamentary funding		151,509
Comprehensive net expenditure for the year	SoCNE	(150,080)
Auditor's remuneration	3	94
IFRS 16 opening balance adjustment		(833)
Consolidated fund extra receipts payable to the consolidated fund	4	(21)
<b>Balance at 31 March 2023</b>		<b>(1,539)</b>
Net Parliamentary funding		150,547
Comprehensive net expenditure for the year	SoCNE	(151,476)
Auditor's remuneration	3	105
Consolidated fund extra receipts payable to the consolidated fund	4	(161)
<b>Balance at 31 March 2024</b>		<b>(2,524)</b>

# Notes to the Ofsted resource accounts

## 1. Statement of accounting policies

The financial statements have been prepared in accordance with the 2023–24 FReM, issued by HM Treasury. The accounting policies contained in the FReM apply the IFRS as adapted or interpreted for the public sector context. Where the FReM permits a choice of accounting policy, Ofsted has selected what we judge to be most appropriate to our circumstances and to give a true and fair view. The policies we have adopted are described below. They have been applied consistently in dealing with items that are considered material to the accounts.

In addition to the primary statements prepared under IFRS, the FReM also requires Ofsted to prepare one additional primary statement (the SOPS). The SOPS and supporting notes show outturn against Estimate in terms of the net resource requirement and the net cash requirement.

### 1.1. Accounting convention

The financial statements have been prepared on a going-concern basis under the historical cost convention. The historic cost convention is a widely used accounting policy that involves recording the original cost of an asset on the statement of financial position, rather than a cost adjusted for changes in market values or inflation.

### 1.2. Valuation of non-current assets

Plant and equipment assets are held at depreciated historic cost as a proxy for current value. Intangible assets are held at cost less accumulated amortisation (the proportion of the asset value charged to the SoCNE) and any impairment losses (when the value of an asset falls below its carrying value). Ofsted uses this method because we have a very small asset base, and any revaluation adjustments would be immaterial.

Plant, equipment and intangible assets are capitalised if they are intended for use on a continuous basis for more than one year. The threshold for capitalising non-current assets is £10,000 (including irrecoverable VAT). Individual items are not grouped unless they are components of a single asset.

### 1.3. Depreciation and amortisation

Depreciation and amortisation are provided on all non-current assets on a straight-line basis to write off costs evenly over the asset's anticipated life. Depreciation and amortisation are charged from the month following acquisition or use.

Asset lives are in the following ranges:

- information technology – typically three to 10 years, assumptions on remaining asset lives are reviewed with asset owners annually and may be adjusted in line with the latest expectations of how long they will be in operational use
- furniture and fittings – three to 15 years (usually in line with the remaining length of the respective property lease).

#### 1.4. Research and development costs

Expenditure on research is treated as an operating cost in the SoCNE. Expenditure on development of a product or service is also treated as an operating cost unless it meets the capitalisation criteria specified in International Accounting Standard (IAS) 38, 'Intangible assets'.

The National Accounts (the SOPS) treat certain research costs as CDEL, in line with the European System of Accounts (ESA 10) framework. This means that there is a misalignment between the total operating costs in the SoCNE and the total resource DEL costs in the SOPS. The difference between the two statements is reconciled in SOPS 2. Further details are available in HM Treasury's 'Consolidated budgeting guidance'.

#### 1.5. Income

Our income is mainly generated by charging for the following:

- registration and annual fees from social care and early years providers
- inspections of independent schools
- additional inspection activity for other government departments where the funding is not provided directly to Ofsted through the Estimate.

Ofsted recognises income in accordance with IFRS 15. The standard sets out that the point of recognition is based on when performance obligations of a contract are satisfied and control of the benefits are fully received by the customer. The table below sets out the approach to income recognition for the main customer contract types:

Contract type	Point-of-revenue recognition	Judgements applied
Registration and annual fees from social care and early years providers	Revenue to be recognised over a period of time	For annual fees, Ofsted assessed that our obligations are fulfilled by maintaining the customer's registration over the period the fee covers and the control of the benefits is simultaneously received by the customer (the right to continue operating as a registered provider). Therefore, the revenue received for annual fees should be recognised proportionately over the 12-month period the fee covers. IFRS 15 requires Ofsted to treat as one single contract any linked contracts that have similar features, such as the timing and commercial purpose. Therefore, revenue received for registration is also recognised proportionately over a 12-month period.
Fees for inspections of independent schools	Point-in-time recognition	The performance obligation is to carry out an inspection or related activity, and the revenue is recognised in full at the point at which this has been completed.
Income from the DfE and other government departments	Point-in-time recognition	The performance obligation is to carry out an inspection or related activity, and the revenue is recognised in full at the point at which this has been completed.

## 1.6. Pensions

Past and present employees are covered by the provisions of the Principal Civil Service Pension Scheme (PCSPS) and the Civil Servants and Others Pension Scheme (CSOPS). These are described in the Remuneration and Staff Report. Ofsted pays contributions to the pension scheme each month based on the earnings of employees who are members of the scheme. Liability for payment of future benefits once an employee retires is a charge on the pension scheme and not Ofsted. Further details can be found in the resource accounts of the Cabinet Office: Civil Superannuation and at [www.civilservicepensionscheme.org.uk](http://www.civilservicepensionscheme.org.uk).

## 1.7. Leases

### Scope and exclusions

In accordance with IFRS 16 Leases, contracts, or parts of contracts, that convey the right to control the use of an asset for a period of time, in exchange for consideration, are accounted for as leases. The standard requires right of use assets and associated lease liabilities to be recognised in the Statement of Financial Position (SoFP).

Contracts for services are evaluated to determine whether they convey the right to control the use of an identified asset, incorporating both the right to obtain substantially all the economic benefits from the asset and to direct its use. If so, the relevant part of the contract is treated as a lease.

When making the above assessments, Ofsted excludes two types of lease: first, those relating to low value items, which we consider as those where the underlying asset would have a cost of less than £10,000 when new; and second, contracts whose term (comprising the non-cancellable period, together with any extension options we are reasonably certain to exercise and any termination options we are reasonably certain not to exercise) is less than 12 months.

### Initial recognition

At the start of a lease, a right of use asset and a lease liability are recognised. The lease liability is measured at the value of the remaining lease payments discounted either by the interest rate implicit in the lease or, where this is not readily determinable, the incremental rate of borrowing. The incremental borrowing rate is advised annually by HM Treasury, and Ofsted has used it in the calculation of all lease liabilities. The weighted average incremental borrowing rate applied to lease liabilities recognised in the statement of financial position at the date of initial application is 1.17%.

Where the lease includes extension or termination options, the lease payments will be for the non-cancellable period, together with any extension options that the department is reasonably certain to exercise and any termination options the department is reasonably certain not to exercise.

The measurement of lease payments excludes any VAT payable, and irrecoverable VAT is expensed at the point it falls due in line with IFRS interpretation committee (IFRIC) 21 Levies. The right of use asset is measured at the value of the lease liability, adjusted for: any lease payments made before the start date; any lease incentives received; any incremental costs of obtaining the lease; and any costs of removing the asset and restoring the site at the end of the lease.

Enhancements to leased assets, such as alterations to a leased building, are not classified within right of use assets but are classified as property, plant and equipment in accordance with the FReM.

## 1.8. Value-added tax

As most of our activities are part of our statutory obligations, they are outside the scope of VAT and, in general, we do not charge VAT on our fees and charges.

Input tax on most purchases is not recoverable unless the VAT has been incurred in the course of contracting out those services listed in the HM Treasury's 'Contracted out services' directions.<sup>69</sup> Irrecoverable VAT is charged to the relevant expenditure category in the SoCNE or included in the capitalised purchase cost of fixed assets on the SoFP. Income and expenditure are otherwise shown net of recoverable VAT.

## 1.9. Provisions

A provision is a charge to the accounts for a liability we believe it is likely we will incur in a future financial year, and the amount and timing of it are uncertain.

Provisions are recognised in accordance with IAS 37, 'Provisions, contingent liabilities and contingent assets'. The amount recognised as a provision is the best estimate of the expenditure required to settle the present obligation at the SoFP date. Provisions are discounted at the rates set annually by HM Treasury. See note 11 for details of provisions recognised.

## 1.10. Contingent liabilities and contingent assets

Contingent assets and liabilities are less certain than provisions (see 1.9), and are likely to be contingent on a future event such as the outcome of a legal case. Contingent liabilities and contingent assets are not recognised as liabilities or assets in the SoFP. Instead, information about them is disclosed in the notes to the accounts when it is probable that they will occur in a future financial year.

In addition to contingent liabilities disclosed in accordance with IAS 37, Ofsted discloses, for Parliamentary reporting and accountability purposes, certain statutory and non-statutory contingent liabilities. This is done where the likelihood of a transfer of economic benefit is remote, but has been reported to Parliament in accordance with the requirements of 'Managing public money' and 'Government accounting'.

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69. 'VAT government and public bodies', HM Revenue and Customs, August 2012 (updated November 2023).



### 1.11. Financial instruments

Ofsted holds the following financial assets and liabilities:

- assets
- cash
- trade receivables – current
- trade receivables – non-current
- liabilities
- trade and other payables – current
- other payables > one year – non-current.

Financial assets and liabilities are accounted for under IFRS 9 – Financial instruments, and IFRS 7 – Financial instruments: disclosures.

#### **Financial assets**

Ofsted does not currently have any financial assets that need to be classified as available for sale or that have been measured at fair value, nor do we have cash equivalents or derivative financial instruments. Cash balances are measured as the amounts received in Ofsted's bank account. Ofsted does not currently have cash equivalents.

#### **Financial liabilities**

Ofsted does not currently have financial liabilities measured at fair value, nor do we have derivative financial instruments.

### 1.12. Estimation techniques used and changes in accounting estimates

Ofsted applies estimation techniques for the following:

- IAS 19 annual leave accrual – the accrual is calculated by extrapolating results from a sample of 50% of employees to produce an estimated figure for the whole workforce
- Calculating provisions – property dilapidations are estimated using the cost per square metre from previous works. Injury benefit costs involve using mortality assumptions
- Capitalised staff costs – some, or components of, Ofsted's intangible assets are developed by our own staff. Senior managers accountable for developing these assets estimate the proportion of staff time to allocate. In line with IAS 38 guidance on capitalising internally generated assets, this only relates to time spent on the development phase and not the research phase.



### 1.13. Segmental reporting

In line with HM Treasury guidance, Ofsted has applied IFRS 8 – Operating segments in full. Ofsted’s operating segments have been identified on the basis of internal reports used to allocate resources to the segment and assess our performance. Ofsted has six reportable segments:

- inspection and regulatory delivery
- inspection and regulatory policy
- strategy, insights and research
- corporate services
- revenue from contracts with customers
- other.

The report reviewed by the Accounting Officer (chief operating decision-maker) and the executive board has more detail. The operating segments reported are an aggregation of that information. Segmental information for total assets and liabilities is not regularly reported to the chief operating decision-maker. In compliance with the FReM, it has not been produced in the accounts. This is in line with the reporting requirements of IFRS 8.

### 1.14. Going concern

Ofsted monitors the sufficiency of Supply to meet the needs of the corporate plan and maintains regular positive discussions with the DfE and HM Treasury. Ofsted is expected to continue as a going concern and is not aware of any information or events, either during 2023–24 or following the year end, that may affect this status. Ofsted’s budget for 2024–25 has been agreed with HM Treasury through the Spending Review 2021 process that enables Ofsted to meet its objectives

We have therefore adopted a going-concern basis to prepare these financial statements.

### 1.15. Accounting standards in issue but not yet effective

Ofsted has considered the accounting standards in issue but not yet effective at the reporting date. Our assessment of these changes is as follows:

#### **IFRS 17 Insurance contracts**

This standard is expected to replace IFRS 4. The scope of the standard covers insurance contracts issued and reinsurance contracts issued or held. HM Treasury is consulting on the public sector interpretation of this standard. It expects to implement it from 2025–26.

Ofsted does not have any insurance contracts that are recognised under IFRS 4. Therefore, we do not expect IFRS 17 to have any impact on our financial statements. We will carry out review work before the effective date to provide assurance that this is still the case.



## 2. Statement of operating expenditure by operating segments

	2023-24						
	Inspection and regulatory delivery	Inspection and regulatory policy	Strategy, insights and research	Corporate services	Revenue from contracts with customers	Other	Total
	£'000	£'000	£'000	£'000	£'000	£'000	£'000
<b>Expenditure</b>	132,003	16,729	13,839	35,753	–	1,871	200,195
<b>Income</b>	–	–	–	–	(48,570)	(149)	(48,719)
<b>Net expenditure</b>	132,003	16,729	13,839	35,753	(48,570)	1,722	151,476

	2022-23						
	Inspection and regulatory delivery	Inspection and regulatory policy	Strategy, insights and research	Corporate services	Revenue from contracts with customers	Other	Total
	£'000	£'000	£'000	£'000	£'000	£'000	£'000
<b>Expenditure</b>	121,693	15,904	12,681	34,745	–	2,602	187,625
<b>Income</b>	–	–	–	–	(37,462)	(83)	(37,545)
<b>Net expenditure</b>	121,693	15,904	12,681	34,745	(37,462)	2,519	150,080





### **Factors used to identify the reportable segments**

The Accounting Officer and executive board review the resource allocated to each segment on a regular basis. The report reviewed by the Accounting Officer and the executive board has more granular directorate-level information, but the information can be mapped to each operating segment in line with the reporting requirements of IFRS 8 'Operating segments'.

### **Description of segments**

#### **Inspection and regulatory delivery**

The costs of inspection and regulatory delivery and management, and the cost of direct supporting functions such as inspection support and planning, regulatory support and complaints.

#### **Inspection and regulatory policy**

Development of inspection and regulatory policy and frameworks.

#### **Strategy, insights and research**

The costs of this segment include: corporate strategy; private office; research and evaluation; and communications.

#### **Corporate services**

The costs of this segment include: digital and IT; finance; property, commercial; human resources (HR); and legal.

### **Revenue from contracts with customers**

Fees and charges arising from inspection and regulation activity.

### **Other**

This includes depreciation and movements in provisions.

### 3. Expenditure

		2023-24	2022-23
	Note	£'000	£'000
<b>Staff costs:</b>			
Wages and salaries		114,179	103,004
Social security costs		12,841	11,990
Apprentice levy		552	488
Pension costs		30,991	27,043
Exit costs		141	367
<b>Goods and services:</b>			
Contracted inspection costs		15,072	16,756
Digital and IT costs		6,371	7,263
Other contracted professional services		929	791
Estates costs including facility management, utilities, maintenance and security		2,060	1,258
Travel and subsistence costs		7,943	7,558
External legal costs		474	204
Recruitment, training and other HR-related costs		1,942	2,535
Stationery, printing, postage and office equipment		438	612
Equipment purchases (non-capital)		392	1,749
Other expenditure		339	206
<b>Non-cash items:</b>			
Depreciation	5	424	303
Amortisation	6	1,595	2,516
Impairments	6	222	–
Depreciation on right of use assets	13.1	3,009	2,798
Interest charges on right of use assets	13.2	75	135
Increase/(decrease) in provisions	11	(72)	(99)
Auditor's remuneration and expenses		105	94
Training – Apprentice Levy		103	58
Other non-cash costs		4	(4)
Credit impairments and write-offs		66	–
<b>Total</b>		<b>200,195</b>	<b>187,625</b>

The £12.6 million (6.7%) increase in expenditure mainly relates to staffing costs. This is partly due to a pay increase for most staff of between 4.5 to 6%, and a one-off £1,500 payment to all staff in recognition of the current challenges of the cost of living. This was in line with the Civil Service pay remit guidance issued by the Cabinet Office.

In addition, Ofsted has increased the number of employed inspectors. This was in order to handle higher inspection volumes agreed during the Spending Review and to do supported accommodation registration visits in 2023–24, ahead of the inspection cycle starting in 2024–25. There has also been an increase in the number of children’s home inspections as the sector continues to grow, which has also required more inspectors.

## 4. Income

### 4.1. Revenue from contracts with customers and other operating income

	2023–24	2022–23
	£'000	£'000
Social care (registration and annual fees)	19,031	13,941
Early years (registration and annual fees)	5,812	5,934
Independent schools	1,989	1,646
DfE income	19,318	14,034
Other government department/other income	2,305	1,886
<b>Sub-total revenue from contracts with customers</b>	<b>48,455</b>	<b>37,441</b>
Grant income – apprentice levy (non-cash)	103	58
Grant income – Department for Work and Pensions kickstart scheme	–	25
<b>Other operating income</b>	<b>103</b>	<b>83</b>
<b>Total income within the ambit</b>	<b>48,558</b>	<b>37,524</b>
CFER	161	21
<b>Total payable to the consolidated fund</b>	<b>161</b>	<b>21</b>
<b>Total income</b>	<b>48,719</b>	<b>37,545</b>

Income has increased by £11.2 million (29.8%). Most of this increase relates to supported accommodation, which is an area of social care that Ofsted now inspects and regulates. We began accepting fees for registration applications in April 2023. Any shortfall between the fees charged to register supported accommodation providers and the cost of this activity has been funded by the DfE.

## 4.2. Details of contracts with customers

The following additional disclosure supplements section 1.4 (Income) to provide users of the accounts with more detailed information regarding the nature of Ofsted's contracts with customers.

Contract	Social care and early years fees
<b>Contract details</b>	Application fees to be registered with Ofsted and annual fees to retain that registration. Under IFRS 15, both fees are treated as a single contract.
<b>Customer details</b>	For social care, this mainly includes adoption agencies, fostering agencies, residential special schools, children's homes and supported accommodation providers. For early years, this mainly includes childminders, nannies and nurseries.
<b>Performance obligations</b>	To maintain the registration over the contract duration.
<b>Contract duration</b>	12 months.
<b>Revenue recognition</b>	Revenue is recognised proportionally in each accounting period over the life of the contract duration.
<b>Contract values</b>	Social care fees range from £500 to £8,629 depending on the type and size of the entity. You can find more information at: <a href="http://www.gov.uk/guidance/apply-for-registration-as-a-childrens-socialcare-provider-or-manager">www.gov.uk/guidance/apply-for-registration-as-a-childrens-socialcare-provider-or-manager</a> . Early years fees range from £35 to £220. You can find more information at: <a href="http://www.gov.uk/guidance/childminders-and-childcareproviders-register-with-ofsted/fees">www.gov.uk/guidance/childminders-and-childcareproviders-register-with-ofsted/fees</a> .
<b>Other information</b>	All fees are non-refundable.

Contract	Independent schools inspection fees
<b>Contract details</b>	All independent schools are inspected at the direction of the DfE, which is the registration authority for independent schools. Typically, an independent school receives a pre-registration inspection and then a standard inspection once every three years, plus further post-monitoring inspections depending on the outcome of the standard inspection. A fee is payable for each inspection.
<b>Customer details</b>	There are around 2,400 independent schools in England. Of these, Ofsted inspects around 1,150 non-association independent schools. The remaining independent schools are members of an association affiliated to the Independent Schools Council and are inspected by the Independent Schools Inspectorate.
<b>Performance obligations</b>	Completion of the inspection activity.
<b>Contract duration</b>	The contract duration lasts for the length of the inspection activity.
<b>Revenue recognition</b>	The full contract price is recognised at the point in time when the inspection has been completed.
<b>Contract values</b>	Standard inspection fees range from £1,200 to £8,250, depending on numbers of pupils. These are payable in three equal instalments over three years. A fixed fee of £2,500 is payable for pre-registration inspections. Post-monitoring inspection fees range from £300 to £3,000 depending on numbers of pupils and whether it is a first or subsequent post-monitoring inspection. These are payable in full on completion of the inspection.
<b>Other information</b>	You can find more information on independent schools inspections at: <a href="http://www.gov.uk/guidance/being-inspected-as-a-non-association-independent-school">www.gov.uk/guidance/being-inspected-as-a-non-association-independent-school</a> .

Contract	Income from the DfE and other government departments
<b>Contract details</b>	Charges for specific pieces of inspection activity. The largest components are: <ul style="list-style-type: none"> <li>– registration of supported accommodation providers: £4.9m</li> <li>– inspection of newly funded apprenticeship training providers: £4.7m</li> <li>– inspecting area SEND arrangements: £3.3m</li> <li>– inspection of ITE: £3.3m</li> <li>– inspection of education and training in prisons: £1.3m.</li> </ul>
<b>Customer details</b>	Government departments, including the DfE, Ministry of Justice (MoJ) and Education and Skills Funding Agency (ESFA).
<b>Performance obligations</b>	Completion of the inspection activity.
<b>Contract duration</b>	Contract durations are variable and are set by a memorandum of understanding between Ofsted and the relevant department.
<b>Revenue recognition</b>	The full contract price is recognised at the point in time when the inspection activity has been completed.
<b>Contract values</b>	These vary between each contract, but the most significant ones are: <ul style="list-style-type: none"> <li>– monitoring of apprenticeship training providers (ESFA)</li> <li>– supported accommodation (DfE)</li> <li>– area SEND inspections and revisits (DfE)</li> <li>– inspection of ITE (DfE)</li> <li>– education and training in prisons (MoJ).</li> </ul>

## 5. Property, plant and equipment

Property, plant and equipment comprises IT hardware and office equipment.

	2023–24		
	Information technology	Furniture and fittings	Total
	£'000	£'000	£'000
<b>Cost or valuation</b>			
At 1 April 2023	2,733	2,312	5,045
Additions	–	–	–
Disposals	(100)	–	(100)
Impairments	–	–	–
<b>At 31 March 2024</b>	<b>2,633</b>	<b>2,312</b>	<b>4,945</b>
<b>Depreciation</b>			
At 1 April 2023	2,509	1,411	3,920
Charged in year	65	359	424
Disposals	(100)	–	(100)
Impairments	–	–	–
<b>At 31 March 2024</b>	<b>2,474</b>	<b>1,770</b>	<b>4,244</b>
<b>Carrying amount at 31 March 2024</b>	<b>159</b>	<b>542</b>	<b>701</b>
Carrying amount at 31 March 2023	224	901	1,125
<b>Asset financing</b>			
Owned	159	542	701
<b>Carrying amount at 31 March 2024</b>	<b>159</b>	<b>542</b>	<b>701</b>



	2022-23		
	Information technology	Furniture and fittings	Total
	£'000	£'000	£'000
<b>Cost or valuation</b>			
At 1 April 2022	2,568	2,262	4,830
Additions	165	50	215
Disposals	–	–	–
Impairments	–	–	–
<b>At 31 March 2023</b>	<b>2,733</b>	<b>2,312</b>	<b>5,045</b>
<b>Depreciation</b>			
At 1 April 2022	2,463	1,154	3,617
Charged in year	46	257	303
Disposals	–	–	–
Impairments	–	–	–
<b>At 31 March 2023</b>	<b>2,509</b>	<b>1,411</b>	<b>3,920</b>
<b>Carrying amount at 31 March 2023</b>	<b>224</b>	<b>901</b>	<b>1,125</b>
Carrying amount at 31 March 2022	105	1,108	1,213
<b>Asset financing</b>			
Owned	224	901	1,125
<b>Carrying amount at 31 March 2023</b>	<b>224</b>	<b>901</b>	<b>1,125</b>





## 6. Intangible assets

Intangible assets comprise purchased software licences and bespoke IT systems developed by internal staff in partnership with external suppliers.

	2023–24		
	Software	Development expenditure	Total
	£'000	£'000	£'000
<b>Cost or valuation</b>			
At 1 April 2023	22,776	7,906	30,682
Additions	2,780	1,950	4,730
Disposals	(2,052)	–	(2,052)
Impairments	–	(222)	(222)
Reclassifications and transfers	1,020	(1,020)	–
<b>At 31 March 2024</b>	<b>24,524</b>	<b>8,614</b>	<b>33,138</b>
<b>Amortisation</b>			
At 1 April 2023	17,480	–	17,480
Charged in year	1,595	–	1,595
Disposals	(2,052)	–	(2,052)
Impairments	–	–	–
<b>At 31 March 2024</b>	<b>17,023</b>	<b>–</b>	<b>17,023</b>
<b>Carrying amount at 31 March 2024</b>	<b>7,501</b>	<b>8,614</b>	<b>16,115</b>
Carrying amount at 31 March 2023	5,296	7,906	13,202
<b>Asset financing</b>			
Owned	7,501	8,614	16,115
<b>Carrying amount at 31 March 2024</b>	<b>7,501</b>	<b>8,614</b>	<b>16,115</b>

The £8.6 million carrying balance in development expenditure mainly relates to a multi-year project to modernise our digital and technology services and the way we manage the data we hold about those we inspect and regulate.

We plan for some of these services to be operating in 2024–25.

	2022-23		
	Software	Development expenditure	Total
	£'000	£'000	£'000
<b>Cost or valuation</b>			
At 1 April 2022	22,671	3,063	25,734
Additions	105	4,843	4,948
Disposals	–	–	–
Impairments	–	–	–
Reclassifications and transfers	–	–	–
<b>At 31 March 2023</b>	<b>22,776</b>	<b>7,906</b>	<b>30,682</b>
<b>Amortisation</b>			
At 1 April 2022	14,964	–	14,964
Charged in year	2,516	–	2,516
Disposals	–	–	–
Impairments	–	–	–
<b>At 31 March 2023</b>	<b>17,480</b>	<b>–</b>	<b>17,480</b>
<b>Carrying amount at 31 March 2023</b>	<b>5,296</b>	<b>7,906</b>	<b>13,202</b>
Carrying amount at 31 March 2022	7,707	3,063	10,770
<b>Asset financing</b>			
Owned	5,296	7,906	13,202
<b>Carrying amount at 31 March 2023</b>	<b>5,296</b>	<b>7,906</b>	<b>13,202</b>

## 7. Cash and cash equivalents

	2023-24	2022-23
	£'000	£'000
Balance at 1 April	1,735	1,444
Net changes in cash and cash-equivalent balances	1,596	291
<b>Balance at 31 March</b>	<b>3,331</b>	<b>1,735</b>

All balances at 31 March were held at the Government Banking Service.

## 8. Financial instruments

Ofsted's cash requirements are met through the Estimates process. Therefore, financial instruments play a more limited role in creating and managing risk than would apply to a non-public-sector body of a similar size. The majority of financial instruments relate to contracts for non-financial items, and the department is therefore exposed to little credit, liquidity or market risk.

## 9. Trade receivables, financial and other assets

	2023-24	2022-23
	£'000	£'000
<b>Amounts falling due within one year:</b>		
Trade receivables	7,947	6,239
Deposits and advances	254	144
Other receivables	145	159
Pre-payments	950	1,102
Accrued income	1,630	2,494
VAT	120	208
<b>Total</b>	<b>11,046</b>	<b>10,346</b>
<b>Amounts falling due after more than one year:</b>		
Trade receivables	–	–
Deposits and advances	238	124
Pre-payments	235	85
<b>Total</b>	<b>473</b>	<b>209</b>
<b>Total trade receivables, financial and other assets</b>	<b>11,519</b>	<b>10,555</b>

## 10. Trade payables, financial and other liabilities

	2023–24	2022–23
	£'000	£'000
<b>Amounts falling due within one year:</b>		
Trade payables	358	304
Other payables	3,297	3,406
Other taxation and social security	3,222	3,288
Accruals	7,299	8,200
Contract liabilities	13,414	9,311
Deferred income	544	265
Amounts issued from the consolidated fund supply but not spent at year end	3,331	1,735
CFER payable to the consolidated fund	161	21
<b>Total</b>	<b>31,626</b>	<b>26,530</b>
<b>Amounts falling due after more than one year:</b>		
Payables, accruals and deferred income	–	–
<b>Total trade payables, financial and other liabilities</b>	<b>31,626</b>	<b>26,530</b>

## 11. Provisions for liabilities and charges

	Property dilapidation	Injury benefits	Other	Total	2022–23
	£'000	£'000	£'000	£'000	£'000
<b>Balance at 1 April 2023</b>	<b>466</b>	<b>607</b>	<b>–</b>	<b>1,073</b>	<b>1,234</b>
Provided in the year (resource)	57	–	50	107	–
Provided in the year (capital)	282	–	–	282	–
Provisions not required written back	(221)	–	–	(221)	(2)
Provisions used in the year	–	(53)	–	(53)	(62)
Changes in discount rate	13	29	–	42	(97)
<b>Balance at 31 March 2024</b>	<b>597</b>	<b>583</b>	<b>50</b>	<b>1,230</b>	<b>1,073</b>

## Analysis of expected timing of discounted flows

	Property dilapidation	Injury benefits	Other	Total
	£'000	£'000	£'000	£'000
Not later than one year	–	53	50	103
Later than one year and not later than five years	569	203	–	772
Later than five years	28	327	–	355
<b>Balance at 31 March 2024</b>	<b>597</b>	<b>583</b>	<b>50</b>	<b>1,230</b>

### 11.1. Property dilapidation

Ofsted leases all the property we use. It is a standard contractual requirement that the lessee returns leased estate in good order at the end of the lease period and makes good any dilapidation. These costs will materialise at the end of each respective lease.

### 11.2. Injury benefits

This provision relates to staff who have been injured at work and are receiving benefits through the Civil Service Pensions Injury Benefit Scheme.

### 11.3. Other

This provision relates to a small number of legal claims.

## 12. Contingent liabilities

A small number of legal cases are not yet settled. Their outcomes depend on the court or the relevant decision-making body's rulings. Therefore, no liability has been recognised in the financial statements. No material liabilities are expected to arise from these cases.

## 13. Leases

Our lease contracts relate to leases of buildings, which have remaining lease terms of between two and 12 years. We have applied the recognition exemption for short-term leases.

### 13.1. Quantitative disclosures around right of use assets

The carrying amounts of right of use assets and the movements during the year.

	2023-24	2022-23
	Buildings	Buildings
	£'000	£'000
<b>Right of use assets</b>		
At 1 April 2023	9,535	12,004
Additions	540	329
Capitalised provisions	282	–
Revaluation	(2,262)	–
Depreciation expense	(3,009)	(2,798)
<b>At 31 March 2024</b>	<b>5,086</b>	<b>9,535</b>

### 13.2. Quantitative disclosures around lease liabilities

The carrying amounts of lease liabilities and the movements during the year.

	2023-24	2022-23
	Buildings	Buildings
	£'000	£'000
<b>Lease liabilities</b>		
At 1 April 2023	10,088	12,438
Additions	540	329
Revaluation	(2,258)	–
Accretion of interest	75	135
Repayments of principle on leases	(2,025)	(2,814)
<b>At 31 March 2024</b>	<b>6,420</b>	<b>10,088</b>

### 13.3. Maturity analysis of lease liabilities recognised in the SoFP

	2023–24	2022–23
	£'000	£'000
<b>Buildings</b>		
Not later than one year	4,031	2,744
Later than one year and not later than five years	1,519	6,776
Later than five years	990	889
<b>Lease obligations</b>	<b>6,540</b>	<b>10,409</b>
Less interest element	(120)	(321)
<b>Total present value of obligations</b>	<b>6,420</b>	<b>10,088</b>
Current portion	4,000	2,627
Non-current portion	2,420	7,461

### 13.4. Quantitative disclosures around elements in the SoCNE

The following amounts have been recognised as an expense in the SoCNE during the year.

	2023–24	2022–23
	£'000	£'000
<b>Buildings</b>		
Depreciation expense	3,009	2,798
Interest expense on lease liabilities	75	135
Expense related to short-term leases	–	59
<b>Total</b>	<b>3,084</b>	<b>2,992</b>

### 13.5. Quantitative disclosures around cash outflow for leases

The following amounts have been recognised in the statement of cash flows during the year.

	2023–24	2022–23
	£'000	£'000
Repayments of principal on leases	2,025	2,814



## 14. Capital and other commitments

### 14.1. Capital commitments

The total capital commitments at the year end was nil (2022–23: nil).

### 14.2. Other financial commitments

Ofsted has entered into non-cancellable contracts (which are not a lease or private finance initiative contract) mainly for digital-related services.

The payments Ofsted is committed to, analysed by the period during which the payment is due, are as follows.

	2023–24	2022–23
	£'000	£'000
Not later than one year	33	42
Later than one year and not later than five years	–	–
Later than five years	–	–
Total	33	42

## 15. Related-party transactions

### 15.1. Transactions between Ofsted and other government departments

Ofsted has had material transactions with the following other government departments, central government bodies and other public sector organisations during the year:

- Cabinet Office
- DfE
- ESFA
- HM Revenue and Customs
- HM Treasury.

Ofsted has had non-material transactions with various other government bodies/agencies during the year.

### 15.2. Transactions between Ofsted and board members and key managers

No board member, key manager or other related party has undertaken any material transactions with Ofsted during the year. Full details of the related parties are disclosed in the directors' report.

## 16. Events after the reporting period

In accordance with the requirements of IAS 10, events after the reporting period are considered up to the date on which the accounts are authorised for issue by the Accounting Officer. This is interpreted as the date of the Certificate and Report of the Comptroller and Auditor General.

# APPENDICES



# Appendix A: Core expenditure tables

Table 1 – Total departmental spending, 2019–20 to 2024–25

	2019–20	2020–21	2021–22	2022–23	2023–24	2024–25
	Outturn	Outturn	Outturn	Outturn	Outturn	Plans
<b>Resource DEL</b>						
Administration and inspection	130,782	116,343	126,822	149,844	150,900	157,558
<b>Total resource DEL</b>	<b>130,782</b>	<b>116,343</b>	<b>126,822</b>	<b>149,844</b>	<b>150,900</b>	<b>157,558</b>
<i>Of which:</i>						
Staff costs	116,166	124,407	127,450	142,892	157,842	172,856
Purchase of goods and services	36,080	12,065	24,632	38,420	35,706	39,562
Income from sales of goods and services	(27,262)	(26,485)	(31,082)	(37,524)	(48,558)	(65,570)
Rentals	2,398	2,472	2,555	345	254	–
Depreciation 1	3,331	3,815	3,191	5,617	5,250	10,594
Other resource	69	69	76	94	406	116
<b>Resource AME</b>						
Activities to support all functions	(286)	(111)	104	(161)	(125)	(53)
<b>Total resource AME</b>	<b>(286)</b>	<b>(111)</b>	<b>104</b>	<b>(161)</b>	<b>(125)</b>	<b>(53)</b>
<i>Of which:</i>						
Take up of provisions	12	4	151	(99)	(72)	–
Release of provision	(298)	(115)	(47)	(62)	(53)	(53)
<b>Total resource budget</b>	<b>130,496</b>	<b>116,232</b>	<b>126,926</b>	<b>149,683</b>	<b>150,775</b>	<b>157,505</b>
<b>Capital DEL</b>						
Administration and inspection	3,826	3,284	5,012	5,910	3,870	53,733
<b>Total capital DEL</b>	<b>3,826</b>	<b>3,284</b>	<b>5,012</b>	<b>5,910</b>	<b>3,870</b>	<b>53,733</b>
<i>Of which:</i>						
Purchase of assets	2,065	2,309	3,835	5,163	4,730	4,000

	2019–20	2020–21	2021–22	2022–23	2023–24	2024–25
	Outturn	Outturn	Outturn	Outturn	Outturn	Plans
Right of use assets (IFRS 16)	–	–	–	329	(1,722)	49,733
Research costs (ESA 10)	1,761	975	1,177	418	862	–
<b>Capital AME</b>						
Activities to support all functions	–	–	–	–	282	883
<b>Total capital AME</b>	–	–	–	–	282	883
<i>Of which:</i>						
Take up of provisions	–	–	–	–	282	883
<b>Total capital budget</b>	<b>3,826</b>	<b>3,284</b>	<b>5,012</b>	<b>5,910</b>	<b>4,152</b>	<b>54,616</b>
<b>Total departmental spending 2</b>	<b>130,991</b>	<b>115,701</b>	<b>128,747</b>	<b>149,976</b>	<b>149,677</b>	<b>201,527</b>
<i>Of which:</i>						
Total DEL	131,277	115,812	128,643	150,137	149,520	200,697
Total AME	(286)	(111)	104	(161)	157	830

1. Includes impairments.

2. Total departmental spending is the sum of the resource budget and the capital budget less depreciation. Similarly, total DEL is the sum of the resource budget DEL and capital budget DEL less depreciation in DEL, and total AME is the sum of resource budget AME and capital budget.

**Resource DEL** is made up of income and expenditure from normal operating activities.

**Resource AME** relates to expenditure that meets the criteria of an accounting provision in the relevant accounting standard.

**Capital DEL** relates to investment in assets and includes research costs that meet specific criteria to be classified as Capital DEL.

**Capital AME** relates to expenditure that meets the criteria of an accounting provision in the relevant accounting standard.

The reduction in net expenditure in 2020–21 is mainly as a consequence of the COVID-19 pandemic. Ofsted continued to carry out regulatory activity and essential demand-led inspections, but routine inspection was paused. This led to a significant reduction in variable costs, such as travel or use of contracted inspectors to inspect.

In 2021–22, net expenditure increased but was significantly less than the available DEL funding for the year. This was because we did not return to a full programme of routine school and FE and skills inspections until later in the year.

The increase between 2021–22 and 2022–23 is mainly due to additional temporary funding for new and increased levels of inspection from the DfE, agreed as part of the Spending Review. Ofsted also returned to a full programme of inspections across all remits for the full year in 2022–23.

Resource DEL funding for 2024–25 does not yet include the Spending Review funding for new and increased levels of inspection. This will be transferred to Ofsted at the start of the year.

Capital DEL funding for 2024–25 is significantly greater than for prior years due to the impact of IFRS 16 (see section 1.7 in the notes to the accounts). We expect to enter into a new long-term property lease in the year and are required to account for the asset value as capital DEL in the SOPS. This is non-cash funding for the required IFRS 16 accounting adjustments. It is not additional cash funding for Ofsted’s operations or purchase of assets.

**Table 2 – Administration budget, 2019–20 to 2024–25**

	2019–20	2020–21	2021–22	2022–23	2023–24	2024–25
	Outturn	Outturn	Outturn	Outturn	Outturn	Plans
<b>Resource DEL</b>						
Administration and inspection	15,811	15,576	15,527	17,522	17,314	22,017
<b>Total administration budget</b>	<b>15,811</b>	<b>15,576</b>	<b>15,527</b>	<b>17,522</b>	<b>17,314</b>	<b>22,017</b>
Of which:						
Staff costs	12,031	12,049	12,123	14,433	14,206	21,809
Purchase of goods and services	3,125	2,835	2,801	2,453	2,516	145
Rentals	353	407	375	34	24	–
Depreciation	233	217	152	508	463	–
Other resource	69	68	76	94	105	63

# Appendix B: Whistle-blowing disclosures report (social care) – from 1 April 2023 to 31 March 2024

HMCI is a ‘prescribed person’ under The Public Interest Disclosure (Prescribed Persons) Order 2014, which provides the statutory framework for protecting workers from harm if they blow the whistle on their employer. Workers may tell the relevant prescribed person about suspected wrongdoing they believe may have occurred, including crimes and regulatory breaches. Passing on information like this is known as making a ‘disclosure’.

HMCI is prescribed under the order in relation to children’s social care services and in relation to the welfare of children provided with accommodation by schools and colleges. All relevant services are listed in Figure 1.

**Figure 1: The number of workers’ disclosures received in the reporting period that we reasonably believe are both qualifying disclosures and fall within HMCI’s prescribed matters<sup>70</sup>**

The children’s social care services that the disclosure related to	Number of disclosures received <sup>71</sup>
Adoption support agencies	0
Cafcass	Fewer than 5
Children’s homes	226
Independent fostering agencies	13
Local authority children’s services <sup>72</sup>	
(this includes disclosures about trusts that deliver services on behalf of local authorities)	57
Residential family centres	5
Residential holiday schemes for disabled children	0
Supported accommodation providers	53
Welfare of children provided with accommodation by boarding schools and further education colleges	Fewer than 5
Welfare of children provided with accommodation by residential special schools	0
Voluntary adoption agencies	Fewer than 5

70. To be covered by the whistle-blowing law, the disclosure must be a ‘qualifying disclosure’. This is any disclosure of information which, in the reasonable belief of the worker making the disclosure, is made in the public interest and tends to show that one or more of the following has occurred, is occurring or is likely to occur: a criminal offence; a breach of legal obligation; a miscarriage of justice; danger to the health or safety of any individual; damage to the environment; or the deliberate covering up of wrongdoing in these categories.

71. Sometimes we receive concerns from more than one whistle-blower about the same issue in a service. In these circumstances, we may record these in a single record so that we can respond to the concerns holistically.

72. Local authority functions as outlined in the Schedule to [The Public Interest Disclosure \(Prescribed Persons\) Order 2014](#).

**Figure 2: A summary of the action Ofsted has taken in respect of the above qualifying disclosures**

Action taken in the reporting period	Number of disclosures received <sup>73</sup>
Referred the matter to the child protection team in the relevant local authority. We refer child protection concerns to the children’s social care department of the local authority where the child lives. The local authority has overarching responsibility for safeguarding and promoting the welfare of all children and young people in its area.	40
Contacted the appropriate person at the children’s social care service and asked them to investigate and respond to us with more information. We do this because we need further information to make a decision about possible further action required.	121
Carried out a monitoring visit (this action applies only to services that we regulate) if we considered the registered person is failing, or has failed, to comply with a regulatory requirement. This category includes when we were already monitoring a provider and the whistle-blowing disclosure informed this work.	82
Used the information received to inform compliance and enforcement action. <sup>74</sup>	13
Reviewed the timing of the next inspection/visit and brought it forward, if appropriate.	52
Held the information for follow-up at the next planned inspection/visit. We review information received along with a range of other intelligence gathered about a service to determine when we need to inspect and what lines of enquiry we need to follow up on.	131
Passed the information to another organisation as it was not for Ofsted to take action.	3
Our review of the information received is ongoing. <sup>75</sup>	57
Other action taken not included in the categories above.	30

73. It is possible that a disclosure received resulted in more than one type of action.  
 74. ‘Social care: Ofsted’s enforcement policy’, Ofsted, October 2014 (updated April 2024).  
 75. The information was received at the end of the reporting year, so it is still under consideration.



**Figure 3: A summary of the overall categories under which the whistle-blowing disclosures were classified**

Category	Number of disclosures received <sup>76</sup>
Concerns that a specific child or children may be at risk of harm.	75
Concerns that there are wider or systemic failures in safeguarding practice.	70
Concerns that children are not receiving the right quality of care but that do not suggest a risk to their safety.	105
Concerns that a social care service is not meeting regulatory requirements.	71
Concerns about the quality of leadership and management. <sup>77</sup>	25
Concerns relating to the workforce including recruitment, training, qualifications or experience. <sup>78</sup>	4
Our review of the information received is ongoing. <sup>79</sup>	10

We use the categories above to help us assess the urgency of the issues disclosed and take action within appropriate timescales.

Ofsted receives whistle-blowing disclosures in letters, emails and through our helpline. Sometimes the information is provided anonymously.

76. It is possible that a disclosure received includes concerns from more than one category. In these cases, we have used the category that provides the best fit.

77. This category relates to disclosures received about local authority children's services.

78. As above.

79. The information was received at the end of the reporting year, so it is still under consideration.

# Appendix C: Staff profiles

Ofsted's current grade structure broadly matches the wider Civil Service grades.

Administrative, professional and technical (APT) job family:

- Senior Civil Service
- Principal Officer (Civil Service equivalent – Grade 6)
- Band A APT (Civil Service equivalent – Grade 7)
- B1 APT (Civil Service equivalent – Senior executive officer)
- B2 APT (Civil Service equivalent – Higher executive officer)
- B3 APT (Civil Service equivalent – Executive officer)
- C1 APT (Civil Service equivalent – Administrative officer)

Inspector job family:

- Senior Civil Service
- Senior HMI (Civil Service equivalent – Grade 6)
- HMI (Civil Service equivalent – Grade 7)
- Regulatory Inspection Manager (Civil Service equivalent – Grade 7)
- B1 Inspector (Civil Service equivalent – Senior executive officer)
- B2 Inspector (Civil Service equivalent – Higher executive officer)

## Age profile of employees

	% in 2022	% in 2023	% in 2024
16 to 29	7	10	8
30 to 39	22	21	20
40 to 49	31	31	33
50 to 59	31	30	30
60 to 64	7	7	7
65+	2	1	2

## Disability profile of employees

	% in 2022	% in 2023	% in 2024
Disabled	8	8	8
Not disabled	83	84	84
Unknown/undeclared	9	8	8

### Ethnicity profile of employees

	% in 2022	% in 2023	% in 2024
White	85	83	80
Ethnic minority	10	11	12
Unknown/undeclared	4	6	6

### Faith profile of employees

	% in 2022	% in 2023	% in 2024
Religious	51	50	50
No religious belief	39	40	41
Unknown/undeclared	10	9	9

### Sex profile of employees

	% in 2022	% in 2023	% in 2024
Male	32	32	32
Female	68	68	68

### Sexual orientation of employees

	% in 2022	% in 2023	% in 2024
Heterosexual	82	83	83
LGB/other	7	7	7
Unknown/undeclared	11	10	9

#### Notes

6. Data is as at 31 March 2024.
7. Directly employed Ofsted staff only.
8. Percentages are rounded and may not add to 100.
9. Percentages calculated with fewer than five individuals are not shown in this table.
10. Christian, Muslim, Hindu, Other, Sikh, Jewish, Buddhist included in religious belief group (listed in order of size within Ofsted).

# Appendix D: Sustainability data

## Financial and non-financial data relating to the sustainability section of the performance report

### Greenhouse gas emissions

Greenhouse gas emissions		2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
Non-financial indicators (tonnes CO <sup>2</sup> e)	Total gross scope 2 (energy indirect) emissions	520	376	367	271	286	271	282
	Total gross scope 3 (official business travel) emissions	1,741	1,632	1,381	232	1,009	1,323	1,353
<b>Total emissions – scope 2 and 3</b>		<b>2,261</b>	<b>2,008</b>	<b>1,748</b>	<b>503</b>	<b>1,295</b>	<b>1,594</b>	<b>1,635</b>
Related energy consumption (kWh)	Electricity: Non-renewable	1,121,694	1,028,073	984,264	760,889	801,876	863,333	825,980
	Gas	680,837	460,481	628,043	506,578	629,632	575,835	605,807
<b>Total energy consumption</b>		<b>1,802,531</b>	<b>1,488,554</b>	<b>1,612,307</b>	<b>1,267,467</b>	<b>1,431,508</b>	<b>1,439,168</b>	<b>1,431,787</b>
Financial indicators (£'000)	Expenditure on energy	163	148	160	136	154	168	202
	Expenditure on official business travel	6,170	5,728	4,826	489	3,438	5,925	6,297
	Expenditure on air travel	25	22	25	1	8	14	27
<b>Total expenditure on energy and business travel (£'000)</b>		<b>6,358</b>	<b>5,898</b>	<b>5,011</b>	<b>626</b>	<b>3,600</b>	<b>6,107</b>	<b>6,526</b>

Data on emissions and consumption in the above table has had to be estimated for any offices where information is unavailable from energy suppliers and landlords at the time of production. Expenditure on energy for all years is also estimated based on unit costs from energy suppliers. Some energy costs are included in the overall service charge paid to landlords, so energy usage is not always broken down to the level required for reporting.

Ofsted does not own or control any sources of direct energy emissions.

## Business travel

Business travel		2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
Non-financial indicators (tonnes CO <sub>2</sub> e)	Flights	28	29	35	1	5	10	29
	Rail	326	251	252	3	72	176	163
	Car	958	936	827	209	665	835	866
	Hotel	429	417	266	19	266	303	295
<b>Total emissions</b>		<b>1,741</b>	<b>1,633</b>	<b>1,380</b>	<b>232</b>	<b>1,008</b>	<b>1,324</b>	<b>1,353</b>

## Waste

Waste			2017- 18	2018- 19	2019- 20	2020- 21	2021- 22	2022- 23	2023-24
Non-financial indicators (tonnes)	Non-hazardous waste	Landfill	8	8	4	–	13	2	3
		Total ICT waste recycled, reused and recovered (externally)	1	4	3	–	7	–	–
		Reused/ recycled	45	63	86	19	17	16	17
	Incinerated/energy from waste		7	9	8	5	11	6	8
<b>Total waste</b>			<b>61</b>	<b>84</b>	<b>101</b>	<b>24</b>	<b>48</b>	<b>24</b>	<b>28</b>
Financial indicators (£'000)	Waste costs		3	3	5	3	3	3	3

## Water consumption

Water consumption		2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
Non-financial indicators (m <sup>3</sup> )	Water consumption (office estate)	5,022	4,747	5,847	1,509	2,535	2,964	2,129
Financial indicators (£'000)	Water supply and sewage costs	13	12	15	4	7	8	8

## Other

Other target areas		2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
Non-financial indicators	Emissions from domestic flights	21	21	22	1	3	9	23
	Emissions from international travel	7	8	13	–	2	1	6
	Paper use (reams)	4,105	5,251	4,868	2,648	3,126	3,866	3,199

# Appendix E: Annual statement for the ‘Concordat to support research integrity within government’

## Introduction

The Government Analysis Function (GAF) has signed up to the ‘[Concordat to support research integrity](#)’ to ensure the highest standards of rigour and integrity in all aspects of research across government. The ‘Concordat’ requires employers of researchers to give an annual statement. This statement must outline the actions and activities the employer has taken to support and strengthen the understanding and application of research integrity considerations.

At Ofsted, we are committed to providing high-quality and ethical research, and to having appropriate and effective policies, training and support in place for staff to meet these standards. Research and evidence are central to our work. Being evidence-led is one of our core values, and making the most of our insights is one of the eight strategic priorities in [our strategy](#). Our policies, frameworks, judgements and insights are also rooted in evidence.

We evaluate our frameworks and methodologies to make sure they are being implemented as intended and having the outcomes we expect. We share insights about education and children’s social care through our research and analysis. Our aim is to benefit the sectors we inspect and regulate, as well as wider professional and academic communities.

In this annual statement, we summarise how we support a culture of research integrity, underpinned by good governance and support for our staff. Over the past year, we have communicated with our analysts, as well as others across Ofsted involved in research, to explain the requirements of compliance with the Concordat. Over the coming year, we will continue to raise the profile and understanding of the requirements across all areas of Ofsted and will further review our policies and procedures to make sure research integrity is embedded and implemented effectively.



## Research governance

Alex Jones, Director, Insights and Research, is our departmental director of analysis and accountable to the Head of the GAF for our analytical work. Jason Bradbury, Deputy Director, Data and Insight, is our chief statistician and head of profession for statistics. Verena Braehler, Deputy Director, Research and Evaluation, is our head of profession for social research.

The Research Analysis Committee (RAC) is responsible, as delegated by HMCI and our Executive Committee, for making sure research and analysis are carried out in line with our strategic priorities and are delivered to a high standard. The RAC has a clear oversight of complex and high-impact research work and tracks progress of lower-complexity work. The RAC dashboard contains a central record of our research and analysis.

We adhere to the six principles in the Government Social Research Profession's [ethical assurance for social and behavioural research guidance](#). We put these into practice through our Research Ethics Committee, which includes external ethics experts as well as internal colleagues. We also have our own [ethical research policy](#), which makes sure that all research and analysis we carry out (or that is carried out on our behalf) is done so in a way that protects all those doing the research as well as those taking part in it. We are committed to improving our knowledge and understanding of how to protect children and vulnerable adults. The welfare and safety of children and young people are at the core of our policy. If we have any concerns, we follow Ofsted's [safeguarding policy](#). In 2024–25, we will develop specific guidance and training for researchers to ensure that we are following best practice.

Our data protection team checks compliance with data protection requirements for each research project. The Research Ethics Committee then further scrutinises this. We do research to help us to carry out our functions, and therefore we always consider the appropriate legal basis for each research project.

When we need to commission analytical products and services, we procure and manage them in accordance with [GovS 008: Commercial](#) in a proportionate way. This year, to strengthen our contractual protection for research integrity, we introduced new standard research specification clauses that outline our expectations in relation to research integrity, conduct, ethics and output quality. In 2024, we are working with our commercial team to develop an updated set of guidance and templates on undertaking externally commissioned research and evaluation at Ofsted. This will ensure that we take a consistent approach across the organisation.

We regularly review our governance systems and protocols to make sure they are fit for purpose and provide appropriate scrutiny.

## Professional standards for analysts

Analysts at Ofsted are members of the Government Analysis Function (GAF), which is a cross-government network consisting of around 16,000 people involved in generating and disseminating analysis across government and beyond. The GAF aims to improve the analytical capability of the Civil Service.

Ofsted is accountable for adhering to the [GovS 010: Analysis](#) standard. We are part of the Government Statistical Service (GSS) and the Government Statistician Group (GSG), and an associate member of the Government Social Research (GSR) community.

Government social researchers are bound by the Civil Service code and its core values of integrity, honesty, objectivity and impartiality. Researchers and analysts at Ofsted also follow GAF codes and principles, such as [the Government Social Research Code](#). The GSR Code is a clear articulation of GSR's professional standards and includes a commitment to transparency and openness. It sets out seven principles to guide the work and behaviour of the GSR profession. These principles are reflected in our research processes, for example through our ethics process.

We support staff to do professional development in accordance with their profession's requirements. This year, we have provided internal team training on mixed-methods designs and ethics requirements, including understanding the appropriate legal basis for carrying out a research project and relevant data protection considerations. We have also provided external training on qualitative comparative analysis and contribution analysis for robust evaluation design.

In 2024–25, we will offer training on safeguarding; carrying out research with children and young people; qualitative data collection and applying AI in research and evaluation. We will also upskill staff, where needed, in new work areas, including commissioning; evaluation design; research design; operational insights and oversight of field research.

Researchers have access to mentoring within the Insights and Research directorate and cross-Civil-Service mentoring (including specific schemes for equality, diversity and inclusion groups). We have a quality champions network, which supports analysts with the skills and resources they need to maintain a high standard of quality in our research and analytical products.

Researchers and analysts who are members of the GAF also have access to approved training courses through their membership. We strongly encourage our analytical staff to badge under the GAF. We support this by providing: training; time to prepare for interviews and assessments; help for those applying to be badged; and appropriate mentors. As of March 2024, we had the following analytical staff badged under the GAF professions:

- Government Social Research – 19 members
- Government Statistician Group – 28 members
- Government Operational Research Service – 1 member.

This year, we have also made a GSR representative role. They are helping to create a community for our GSR members, especially new recruits, to set up cross-GSR opportunities such as shadowing.

## Open science and research protocols

Our research and analysis outputs take many forms, such as reports and publications and computer code and data, including linked data assets. Research analysis plans are pre-determined as a part of our internal research and analysis governance described above.

When other government departments commission us to do research, we publish terms of reference that set out the aims, scope and research methods in advance of doing the primary analysis. This is not yet standard practice across our non-commissioned work and is something we are looking to do more of. For some projects, we have also been able to publish data collection instruments and summarised data tables so that researchers in other organisations could re-use or replicate our studies.

This year, we will also be publishing a document that sets out Ofsted's areas of current research interest (ARI). This will increase transparency in terms of our priority areas for research as well as further encouraging external research engagement and collaboration.

## Publishing research

We follow the majority of the principles set out in '[Government Social Research: publication protocol](#)'. For 2024–25, we will aim to publish terms of reference for our principal research projects and explore how we can improve reporting on projects' progress and publication.

Where we carry out research for an internal audience only and we do not publish it, for example research relating to operational practice, we disseminate the findings internally to ensure that the research achieves its intended purpose.

There is an extensive in-house review and sign-off procedure for all the research outputs we publish. During 2024–25, we will further explore how best to make use of internal and external peer review to support all stages of the research process, including of final reports before publication.

All published outputs are copy edited, proofread and produced in line with our accessibility guidelines and house style.

All projects have dissemination plans to promote engagement and reach with the intended audience. We develop each plan with communications and policy colleagues and stakeholders. They include different forms of communication, such as reports, seminars and press launches.

## External engagement relating to research integrity

To engage externally on research integrity, we use established routes through the cross-government analysis function, including the GSR profession and GSS.

We also use our international relationships with other inspectorates and the Standing International Conference of Inspectorates (SICI) to share information and good practice on research integrity. In 2023, we hosted SICI delegates from 19 countries for a two-day workshop on the theme 'Making the most of our insights'. This included sessions on ethical, practical and validity considerations for rigorous research in the context of an education inspectorate.

We engage widely with external stakeholders, such as research bodies and academics. We do this in a variety of ways, such as through external reference and advisory groups. For the majority of our research projects, we set up advisory panels, made up of external stakeholders such as academics, colleagues in other government departments, those working with children and learners (or their representatives) and other experts. They offer additional quality assurance and advice in relation to our research methods, practice and dissemination. This year, we set up two external reference groups to provide feedback on our research and evaluation programme and act as expert advisors on their sector or specialism.

We also use dissemination plans to reach our target audience.

## Research misconduct

Currently, processes in relation to research misconduct come under our wider policies for professional standards, disciplinary action and counter fraud and corruption guidelines.

Our professional standards policy refers to the [Civil Service Code](#) and core values of integrity, honesty, objectivity and impartiality. It also refers to our conflict of interest and [whistle-blowing](#) policies. The conflict of interest policy sets out expectations and processes for managing conflicts. The whistle-blowing policy has clear guidance and processes for raising concerns with the HR Casework and Advice team, and is a framework for all staff to report any instances of misconduct.

Our disciplinary policy has clear processes for dealing with misconduct. Currently, we would expect cases of research misconduct to be considered under its processes. However, our records on disciplinary matters do not currently have a category for research misconduct. It is therefore not possible to report whether any incidents of research misconduct were alleged or formally investigated during the year.

Many of the forms of misconduct identified in the Concordat are addressed through existing policies, for example the quality incident reporting system (which addresses data processing and reporting) or the ethical review process. In relation to the other potential forms of misconduct, we promote a focus on quality improvement through our end-of-project reviews and our quality champions networks.

# Appendix F: List of inspection and regulatory frameworks and handbooks

A **framework** is the legal basis for what we do. A **handbook** is the operational guidance that allows us to carry that out; this can also include regulatory handbooks.

This annex shows all the frameworks and handbooks we have.

1. Accreditation visits to online providers handbook
2. Area SEND inspections framework and handbook
3. Cafcass inspection framework
4. Childminder agencies: inspection guidance
5. Early years and childcare enforcement policy
6. Early years and childcare registration handbook
7. ECF and NPQ inspection framework and handbook
8. Education inspection framework, which has the following associated handbooks:
  - early years inspection handbook
  - further education and skills inspection handbook
  - handbook for additional inspections of non-association independent schools
  - non-association independent schools inspection handbook
  - school inspection handbook
  - school monitoring handbook.
9. Framework for the regulation of providers on the Childcare Register
10. Handbook for inspecting initial training for the Armed Forces, with reference to care and welfare
11. Handbook for the inspection of education, skills and work activities in prisons and young offender institutions
12. ILACS framework and guidance
13. ITE inspection framework and handbook
14. Joint inspection framework: secure training centres

15. JTAI frameworks and guidance, including guidance for different themes. The themes for this reporting year are:
  - JTAI of the multi-agency response to identification of initial need and risk
  - JTAI of the multi-agency response to serious youth violence
16. Secure 16 to 19 academies guidance
17. Social care common inspection framework, which has the following associated handbooks:
  - Adoption support agencies
  - Boarding schools and residential special schools
  - Children’s homes (also applies to secure 16 to 19 academies)
  - Independent fostering agencies
  - Residential family centres
  - Residential holiday schemes for disabled children
  - Residential provision of further education colleges
  - Secure children’s homes
  - Supported accommodation
  - Voluntary adoption agencies.
18. Social care enforcement policy
19. Unregistered school inspection handbook





