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Office for Standards in Education, Children's Services and Skills
Annual report and accounts 2025–26

HC 411

CORRECTION SLIP

Title: Office for Standards in Education, Children's Services and Skills: Annual Report and Accounts 2025–26

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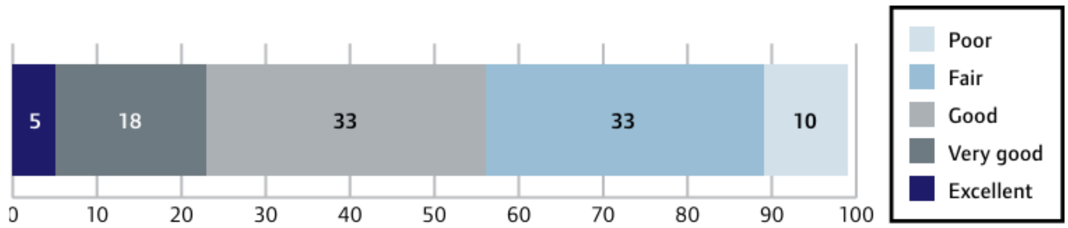
Correction: to be made on page 42; Ofsted corporate annual report and accounts 2025 to 2026 - GOV.UK. The legend and bar chart have been transposed incorrectly, meaning that the chart does not support the narrative, which remains correct.

Text currently reads:

We have Disability Confident Leader status and retained our Leader accreditation in 2025. This status includes a commitment to reporting voluntarily on the mental health of our workforce. In 2025, around three quarters of those responding to the Civil Service People Survey said that their mental health was good or better.

Mental health of our workforce (% of responses)



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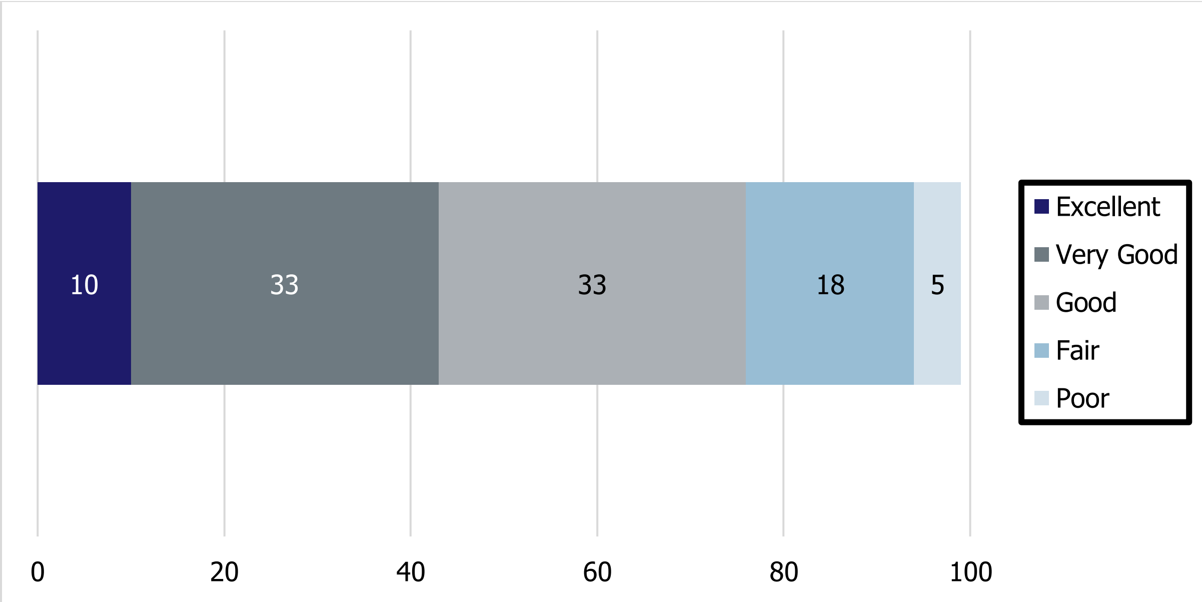

Date of correction: 7 August 2026

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

Annual report and accounts 2025–26

For the period 1 April 2025 to 31 March 2026

Accounts presented to the House of Commons pursuant to Section 6(4) of the Government Resources and Accounts Act 2000

Report presented to the House of Commons by Command of His Majesty

Ordered by the House of Commons to be printed on
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Contents

Foreword by His Majesty's Chief Inspector

I'm very pleased to present this Annual Report and Accounts – my third as Chief Inspector, and one that covers a time of significant change and reform for Ofsted.

When we published this report last year, we were analysing 6,500 responses to our consultation on improving the way we inspect education. That insight has informed a new era of education inspection that we are now stepping into. New report cards are being published, we're seeing areas of great practice recognised across the sector, and parents and carers are getting a clearer picture of the quality of their children's education.

Much of the summer was spent developing our new education inspection framework – taking in feedback, refining our proposals, and doing pilot visits up and down the country. I'm hugely grateful to the sector for bringing rigour to this process, and particularly to those who volunteered to take part in the test visits that were instrumental in helping us assemble this new framework and ensure that it does right by children and learners.

In September, we published our new approach in full – and since then we have been speaking about the changes with educators, leaders, parents, professionals and practitioners at events online and around the country. Our Ofsted Academy has delivered a substantial suite of bespoke training on the new framework. This is designed to support our inspectors in working with providers throughout inspection to show what it is like to be a child or learner at their setting.

Since November, we've been inspecting under the new framework. I'm pleased to say that we've been hearing regular feedback, much of which describes this as a fairer, more human – and rigorous – process that focuses on standards of education. As I've said before, we cannot take away all the stress of inspection. But we can reduce unnecessary stress, and we're being told that changes like the planning call, reflection meetings, and the introduction of the Ofsted nominee role are helping to do just that.

In January this year, we began publishing the first new-look report cards, which provide narratives that tell a fuller, fairer story of education provision. As we carry out more inspections, we'll build up our new tool, Ofsted: explore an area, which joins together existing data with findings from the inspections. The tool helps parents and carers to make informed choices and gives education and social care professionals wider context about their local area and the experiences of children living there.

In the early years, we have been emphasising safeguarding. There have been some serious and tragic incidents in recent years, and we are determined to play our part in ensuring that settings are safe to entrust with the care of children. We are moving to more frequent inspections, where we'll visit settings at least every 4 years rather than every 6 years and inspect newly registered settings within 18 months. This builds on our regulatory powers, which include issuing warning and requirement notices and making unannounced visits to check that settings comply with the improvements they need to make.

Across our social care work, we've seen the highest number of applications to register children's homes in our history and have changed how we prioritise applications to meet this demand. This is also our first full financial year of supported accommodation inspections. So far, we have published over 170 reports from full inspections carried out in the past year. But despite this good work, there are still not enough of the right homes in the right places to meet children's needs. The uneven distribution means that some regions are saturated, while others have gaps in the type and number of homes available.

We are also entering a new era for inspections of local authority children's services (ILACS). In April 2026, we fulfilled our commitment to removing the overall effectiveness grade and updated the ILACS framework to better recognise the value of family help, maintaining family connections and kinship care, and supporting children returning to their families after being in care. In phase 2, we'll consult on how to bring all the best bits of ILACS into a renewed framework for inspections of children and families services for 2027, which will set clearer expectations and higher ambitions.

Across all remits we are increasingly focused on unlawful/illegal settings – that is, those that must be registered with Ofsted but have chosen not to do so. Since 2012, we have carried out thousands of inspections, gathered evidence and taken action. Our actions in this space are soon to be strengthened through the Children's Wellbeing and Schools Act, as we gain powers to prosecute and fine providers who run illegal schools and unlawful children's homes.

I'm deeply proud of how far we've come in this past year. We are laying the foundations for continuous improvement of education and care for generations to come. A better education and a happier time in childhood set children up for everything that comes next in life, and we take our role in that vision seriously.

My thanks go to everyone at Ofsted who has contributed to this progress, to Sir Hamid Patel for his work as interim chair – and to our new board members and our new chair, Dame Christine Gilbert, who will continue to hold us to account. I'm also grateful to Matthew Coffey, who took well-deserved retirement from his role as Deputy Chief Inspector and Chief Operating Officer after more than 20 years.

Thank you to parents and carers, and to the children and learners we exist to serve. You are the future. Raising standards in education and care is our promise to you – our collective commitment to giving you the best chance in life.

Finally, my biggest thanks go to those of you who provide education and care services for babies, children, learners and young adults in this country. You give children the positive start they deserve, the best shot at a good education, and the care they need to thrive. Thank you for the difference you all make, every single day.

Sir Martyn Oliver
His Majesty's Chief Inspector

3 July 2026

Foreword by the Chair

This year represents a period of radical change and a significant moment of renewal for Ofsted. As I begin my tenure as Chair, the organisation has taken deliberate steps to strengthen its foundations and to enhance the way it serves children, learners and the public, in particular parents. We have also been strengthening our relationships, building confidence and trust with those who provide the settings and services we regulate and inspect.

A focus of the board's work this year has been the introduction of a new corporate governance framework, which provides clearer lines of accountability, more robust oversight, and a stronger basis for transparent and evidence-led decision-making. This framework will be reviewed annually to ensure it is working well.

The Secretary of State has refreshed the leadership of the board, and we welcomed 4 new appointments in February, with a fifth due to take up his post in August. They bring a wealth of experience and expertise across education, children's social care, safeguarding, communications and public service. The insights and challenge from the whole board ensure that Ofsted benefits from a wide range of enriching perspectives as we navigate the opportunities and responsibilities ahead.

Alongside these developments, we have made substantial progress in shaping changes to Ofsted's strategy, which will guide the organisation through future years. This strategy reflects careful consideration of our purpose, our statutory responsibilities and the expectations placed on us by the public. It will ensure that Ofsted remains focused on the quality of education and care, the direct experiences of children and learners, and the effectiveness of the systems that support them. It will also set a clear direction for how Ofsted will operate: with independence, professionalism, empathy and a strong commitment to continuous improvement.

I want to acknowledge the professionalism and dedication of colleagues across Ofsted during this period of transformational change initiated by His Majesty's Chief Inspector. Their work underpins every finding and insight contained in this report. It is their efforts that ensure our inspections, regulatory activity and research continue to provide assurance and drive improvement. With stronger governance and clear strategic direction, Ofsted will be better equipped to meet the challenges ahead and well positioned to meet the transformational change that is needed for many children and learners.

Dame Christine Gilbert
Chair

PERFORMANCE REPORT

About us

Ofsted inspects services that provide 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 and regulators as well as contracted inspectors, the vast majority of whom are serving practitioners.

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

We inspect schools, further education (FE) and skills providers, early years and childcare providers, children's social care, local authorities, 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 evaluation of the quality of provision. The inspection process, including the professional dialogue we have with providers, helps providers to improve and informs the Department for Education (DfE) on where it might want to support provision or intervene. 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, including inspection, to assess and respond to risks to children. As the regulator, we register early years and children's social care providers, determining whether they are fit to run their services. We have ongoing oversight through notifications and responding when concerns are raised. Our powers also include enforcement action to restrict, suspend and ultimately close provision that is exceptionally poor or unsafe. As of 29 April 2026, Ofsted has additional regulatory powers as a result of the Children's Wellbeing and Schools Act. These are summarised on page 9.

Our values

Ofsted's vision is to raise standards and improve the lives of all children and learners, especially the most disadvantaged and vulnerable.

Our values are professionalism, courtesy, empathy and respect. Together they guide everything we do. They apply to everyone in Ofsted and all those who work on our behalf.

Professionalism means:

- We take ownership for doing what's right and don't leave this to others.
- We are responsible for our own performance and always work to the best of our ability.
- We reflect on the feedback we receive, and give feedback honestly, kindly and considerately.
- We actively look for opportunities to improve our work.

Courtesy means:

- We are courteous and treat everyone with empathy and respect, regardless of their role or seniority.
- We take responsibility for our behaviour and consider our impact on others, protecting their dignity in all that we do.
- We politely challenge those who behave outside our values.

Empathy means:

- We regularly acknowledge, celebrate, and share others' successes and contributions.
- We lead internally and externally with honesty and courtesy, and act as role models.
- We acknowledge and accept mistakes in ourselves and others.
- We understand the impact of our inspection and regulatory work on others and will be working closely and collaboratively with all sectors to support them to strive for more.

Respect means:

- We contribute to a considerate and thoughtful Ofsted community that values diversity.
- We recognise and value diverse professional views, priorities and values, prioritising the needs of children and learners in everything we do.
- We consider others' perspectives and value their contributions regardless of their status.

Performance summary

The performance summary for 2025–26 highlights important achievements, challenges and progress towards our objectives and targets.

We have continued our commitment to listening and continuously improving our inspection and regulatory work throughout 2025–26. In June, we received a historic spending review settlement to support our ongoing reforms, including developing a new multi-academy trust inspection model, and making critical updates to our digital systems that enable all our regulatory activity, to ensure they are fit for the future.

In September, we formally responded to our consultation on improving the way we inspect education and set out changes to the education inspection framework – the biggest change to how we work in 30 years. This fundamental overhaul of the way we approach education inspection included renewing the entire framework, publishing toolkits, inspection information pages and operating guides, and introducing new-style report cards for all education providers, which provide a more nuanced assessment of providers for parents, learners and professionals. We ran webinars and engagement events for thousands of people and communicated the changes in speeches at events and on social media. We began inspections of all types of education provider under the renewed framework in November 2025. In state funded schools, this began with a cohort of volunteers, with routine inspections beginning in December.

To support the sector with these changes, and to maintain our commitment to transparency and improved understanding of the inspection process for everyone, we have now published all inspector training materials.

Weekly national consistency panels chaired by the National Directors of Education and Delivery are crucial in ensuring consistency across all our inspection judgements. Our hubs have also played an important role in ensuring a consistent experience for providers during this period of change.[1] For example, the provider contact helpline can address concerns before they become complaints and support practitioners to have the most productive experience during an inspection. As discussed at the Education Select Committee in September, our Chair is also leading work to consider how further external oversight could be included in our complaints processes.

This year we have developed changes to our inspections of local authority children's services (ILACS). These changes align with wider government reforms aimed at providing better access to early help for children and families, encouraging more integrated multi-agency support, and supporting the effective implementation of the Families First Partnership programme. We will consult on further changes to ILACS and the social care common inspection framework (SCCIF) in summer 2026 to inform changes in 2027.

Dame Christine Gilbert was appointed as the new Chair of the Ofsted board in June 2025 and started in September 2025. A further 5 new board members were appointed in January 2026.[2]

1. As set out in our response to the Big Listen, we set up 6 national hubs to improve consistency across all our work. Full details of these can be found in appendix G (page 137).
2. 'Appointments made: April 2025 to March 2026', Department for Education, April 2025 (updated January 2026).

We updated the corporate governance framework to clarify the board's role and responsibilities, and published this in October. The board continues to scrutinise Ofsted's progress in delivering all the actions we committed to in the Big Listen.[3] We have now published 7 Big Listen action monitoring reports. Our current strategy ends in 2027, and the board has made good progress developing a new strategy that will take us forward from there.

The Children's Wellbeing and Schools Act, which became law in April 2026, has provided us with much-needed powers, including to:

- investigate, seize evidence on, and shut down illegal unregistered independent schools
- impose fines on any person and/or organisation operating or managing unregistered social care provision
- close loopholes in the children's homes and fostering agencies regulations, providing more regulatory options
- inspect multi-academy trusts[4]

The schools white paper and SEND consultation place Ofsted at the heart of monitoring the impact of these reforms on children and families.[5] We continue to work closely with the Secretary of State and her team as proposals are iterated and implemented. We will make sure our role in these reforms has maximum impact and is well understood across the sectors we work with, as always, to raise standards and improve outcomes for children and learners.

What Ofsted inspects and/or regulates

Remit	2025–26
State-funded schools	380 nursery schools
	16,700 primary schools
	3,420 secondary schools
	1,120 special schools
	330 alternative provision schools
FE and skills	150 general FE colleges
	35 sixth-form colleges
	11 designated institutions
	130 local authority providers
	1,320 independent learning providers (including employer providers)
	81 16 to 19 academies
	110 higher education institutions
	11 specialist FE colleges
	130 independent specialist colleges
	16 dance and drama colleges
	Ministry of Defence establishments
	120 prisons (including young offender institutions)

3. Further detail on this can be found in the latest Big Listen action monitoring report. All of these reports are collected on our Big Listen action monitoring reports webpage. Updated reports are published after every board meeting.
4. New powers for Ofsted will come into effect from 2027.
5. E Bridges, R Long and N Roberts, 'The schools white paper: special educational needs and disability (SEND) reform', House of Commons Library, March 2026.

Remit	2025–26
Independent schools	1,160 non-association independent schools
Teacher training	250 ITE providers
	9 ECF/NPQ providers
In the remits below, we are the regulator as well as the inspectorate.	
Early years	27,900 childcare on non-domestic premises providers
	31,700 childminders, childminders without domestic premises, home childcarers and other childcare on domestic premises
	7 childminder agencies with 1,790 providers on roll
Social care	153 children's services and local area partnerships
	13 secure children's homes and 1 secure school
	1 secure training centre
	160 settings where children board (such as residential special schools)
	120 residential family centres
	340 independent fostering agencies
	47 adoption and adoption support agencies
	9 residential holiday schemes
	4,790 children's homes (excluding secure children's homes)
	1,220 supported accommodation providers
	Children and Family Court Advisory and Support Service (Cafcass)

Notes:
1. The number of providers is the number open as at 31 March 2026.
2. Numbers over 100 are rounded, except for local authority figures.
3. Where numbers in this performance report are rounded, the following rules apply: numbers under 100 are not rounded; numbers between 100 and 1,000 are rounded to 2 significant figures; numbers over 1,000 are rounded to 3 significant figures.

Statutory inspection targets

His Majesty's Chief Inspector (HMCI) has statutory requirements to deliver certain numbers of inspections within a specified time frame in 5 areas: state-funded schools, non-association independent schools, early years, children's social care, and supported accommodation. HMCI has met the statutory requirements for children's social care inspections, except for 2 residential holiday schemes for disabled children that we could not inspect because they did not operate this year. HMCI has met the statutory targets for all other inspection remits. Further information can be found on page 27.

What we did this year

School inspections

We met our commitment to inspect all schools that were open in England by August 2025, funded through the Spending Review (2021).[6] A small number of schools became exempt from inspection because of a change in status since September 2024, and some closed before we carried out an inspection. Meeting this commitment has meant that we have been able to provide a vital up-to-date view of the quality of education provided by schools and how well they are meeting the needs of their children.

Between April and November 2025, we completed 1,790 inspections of state-funded schools, of which 1,010 were graded inspections.[7] On 9 September 2025, we published our renewed approach to education inspections, which came into effect in November 2025.[8] Since the launch, we have inspected 1,420 state-funded schools, 1,380 of which were full inspections (previously known as graded inspections).[9]

Further education and skills inspections

The FE and skills sector trains and educates learners aged 16 and over. A variety of education, training and apprenticeships are delivered through a wide range of provider types, to prepare learners for further study, employment or greater independence.

Over 3 years, we completed enhanced inspections of all FE colleges, sixth-form colleges and designated institutions – a total of 6 inspections between April and July 2025. Enhanced inspections include a focus on how well each college or designated institution contributes to meeting skills needs in the local area. We are continuing with enhanced inspections of these provider types under the renewed framework, and completed 9 between November 2025 and March 2026.

Between April and October 2025, we carried out 150 full and short inspections of other FE and skills providers under the previous framework. We also carried out 35 new provider monitoring visits, and 41 monitoring visits to providers who had been judged 'requires improvement' or 'inadequate' under the previous framework.

Before launching the renewed framework, we completed a combined total of 45 test visits and pilot inspections between April and October 2025.

Between the renewed framework going live in November 2025, and March 2026, we completed 160 full inspections and 16 new provider monitoring inspections. During this period, we also completed 14 legacy monitoring visits to providers judged as 'requires improvement' or 'inadequate' under the previous framework.

6. 'Main findings: state-funded schools inspections and outcomes as at 31 August 2025', Ofsted, November 2025.
7. In the section 'What we did this year,' numbers over 100 are rounded except for workforce data.
8. 'Improving the way Ofsted inspects education: report on the responses to the consultation', Ofsted, September 2025.
9. Based on inspections (published and unpublished) carried out between 10 November 2025 and 31 March 2026.

Teacher development inspections

We inspect ITE providers, as well as the lead providers of the early career framework (ECF) and national professional qualification (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

During the pause in our routine ITE inspections in the 2024/25 academic year, we carried out 2 reinspections. We also completed thematic monitoring visits of 78 providers, covering 100 phases, and published an overview report in October 2025.[10]

Following the Big Listen, our consultation on changes to inspections, and the thematic monitoring visits, we published a renewed framework, operating guides, toolkits and inspection information documents.[11] We also updated our guidance for inspecting ITE provision to reflect the renewed education inspection framework.[12]

We began our ITE inspections in January 2026 as planned, including for providers delivering ITE for FE and skills. Activity is progressing in line with the spring schedule.

Early career framework and national professional qualifications

This year, we completed our second round of full inspections of ECF lead providers.

In summer 2025, we carried out 4 inspections of ECF lead providers. All 4 of these inspections resulted in an overall effectiveness grade of outstanding.

The Secretary of State for Education asked us to pause our routine inspections of NPQ providers for the academic year 2025/26.[13] During this pause, we will redevelop the current ECF and NPQ inspection framework to bring it into line with the renewed approach to other education inspections.

Area SEND inspections

Area SEND inspections evaluate the impact of a local area partnership's arrangements on the experiences and outcomes of children and young people with SEND. They are carried out jointly by our education and social care HMI and the Care Quality Commission (CQC).

This year, we completed 31 full inspections. We also started our monitoring inspections, after they were postponed last year, and completed 9 this year.

10. 'Initial teacher education thematic monitoring visits: overview report', Ofsted, October 2025.
11. 'Ofsted Big Listen', Ofsted, March 2024 (updated September 2024).
12. 'Initial teacher education (ITE) inspection: toolkit, operating guide and framework', September 2025 (updated February 2026).
13. 'Ofsted to pause national professional qualification (NPQ) inspections', Ofsted, November 2025.

We published the outcome of our area SEND review last year.[14] As part of the review, we said we would:

- explore forming a national pool of Ofsted education inspectors – we have created an HMI pool to increase the expertise of our inspection teams, and have also enhanced our pool of area SEND Ofsted Inspectors
- simplify the data we ask for on inspection – we have condensed the data we request and made it clearer in annex A of the handbook for area SEND inspections
- strengthen engagement meetings – we have updated our inspection handbook to make the purpose of engagement meetings clearer and have reduced the frequency of the meetings, while keeping a spotlight on SEND
- provide further training for our inspectors – we have updated our training and are delivering extra training and development opportunities to our workforce
- where appropriate, specify which member of the partnership should take forward areas for improvement or areas for priority action

Area SEND thematic visits

In December 2025, we published a thematic review jointly with CQC on the experiences of children with SEND who are not in school.[15] We visited 6 local area partnerships to compile the thematic report. Three of these visits were carried out this financial year.

The thematic review focused on how local areas work together to support children with SEND who are not in school. This included reviewing:

- the reasons why children with SEND are not in full-time education
- the support they receive when they are not in full-time education
- how local areas are supporting children with SEND to return to or remain in full-time education, where appropriate

Some of our findings were as follows:

- There were missed opportunities to identify children's needs early, causing too many children with SEND to leave the school system.
- Some parents and carers felt that they had no choice but to educate their child at home because they believed their child's needs were not being met well in school. Many of these parents and carers were struggling to navigate a SEND system which they found to be overly complex.
- Education, health and social care roles and responsibilities were not clearly understood by some local area partners, meaning that the quality of oversight and support for children with SEND who were not in school varied between local areas.
- Access to health services, such as speech and language therapy, was variable for children with SEND who were not in school.
- Some local areas proactively identified children at risk of leaving education and initiated the right support in time to help them remain in full-time education.

The report made 6 recommendations to national government and the sector to help ensure that children and young people with SEND who are not in school receive improved oversight and support from education, health and social care.

14. 'Strengthening the area SEND framework: what we heard and how we are improving', Ofsted and CQC, July 2025.
15. 'The experiences of children with SEND who are not in school: a thematic review', Ofsted, December 2025.

Online education accreditation scheme

The online education accreditation scheme is a non-statutory scheme under which providers of full-time online education for school-age children in England can apply to the DfE for accreditation. We carry out suitability checks on the proprietors of online education providers, and we visit these providers and publish reports setting out whether they met the DfE's online education standards at the time of the visit. This year, we carried out accreditation visits to 7 providers.[16] Of these, 5 met all of the standards for online education set by the DfE.

Social care inspections of local areas

Inspections of local authority children's services

Our approach to ILACS is always underpinned by 3 principles that apply to all social care inspections. Inspection should:

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

During 2025 and early 2026 we have continued to inspect local authority children's services under the ILACS framework. During this period, we have nearly completed the second cycle of ILACS, including a separate judgement for care leavers. This separate judgement has received consistently positive feedback for focusing on improving support for care leavers.

In March 2026, we published a refreshed ILACS framework (effective from April 2026), which removed the overall effectiveness judgement and took account of changes in national social care policy and guidance. These changes included revisions to the statutory guidance, 'Working together to safeguard children', the children's social care national framework and the Families First Partnership programme guide.[17] We worked closely with DfE colleagues on these changes.

In 2026 we will consult on more reforms to ILACS and SCCIF. This will ensure we build on our current practice in a way that reflects our ambitions for improvement and aligns with the statutory changes that are likely to arise from the national social care reforms.

16. Based on visits carried out between 1 April 2025 and 31 March 2026 where the reports were published by 31 March 2026.
17. 'Working together to safeguard children', DfE, March 2015 (updated March 2026); 'Children's social care national framework', December 2023 (updated May 2026); 'Families First Partnership programme guide', March 2025 (updated March 2026).

Joint targeted area inspections

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

Together we assess how local authorities, the police, and 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 how effectively local multi-agency safeguarding arrangements respond to themes we inspect.

This year, we:

- carried out 2 JTAIs of the multi-agency response to identifying initial need and risk
- carried out 2 inspections of the multi-agency response to children who are victims of domestic abuse, and published our thematic report of findings about domestic abuse (this included findings from 4 inspections carried out in the previous year)[18]
- published our framework for JTAIs of the multi-agency response to child sexual abuse in the family environment, and carried out 5 JTAIs on this theme[19]

18. 'The multi-agency response to children who are victims of domestic abuse', Ofsted, CQC, HMICFRS, HM Inspectorate of Probation, January 2026.

19. 'Joint targeted area inspections of the response to child sexual abuse in the family environment', Ofsted, CQC, HMICFRS, HM Inspectorate of Probation, September 2025.

Regulatory activity

Early years

We carried out 10,100 inspections of early years settings this year. However, as mentioned earlier, we are the regulator as well as the inspectorate for early years and children's social care. As a regulator, we have enduring oversight of providers. We register settings, receive notifications from providers about incidents that occur in their setting, and carry out visits and inspections. We take compliance and enforcement action where it's needed. Registered early years providers must notify us about certain events that affect the care of children.[20]

We review each notification and assess the level of risk to children. This year, we risk assessed around 14,800 notifications from around 9,440 providers – a 24% increase from last year. For 48% of these notifications, we either brought forward an inspection or took regulatory action. During the year, we completed 970 inspections after hearing concerns (via notifications from registered providers, or from complaints about a provider), and we did 55% of these as inspections without notice. We did not carry out any early years register inspections in October 2025, as we were launching a renewed inspection framework. During this time, if we determined that we needed to visit a provider to explore any concerns, we carried out a regulatory visit.

We received around 11,100 complaints this year, relating to 6,910 providers. This was an 18% increase on the previous year. In 82% of these cases, we either brought the inspection forward or took further regulatory action. See the section 'Responding to complaints and concerns' for full details on complaints for all inspection remits. If we are concerned that children may be at risk of harm, we can suspend a provider's registration. This year, we have suspended 300 providers, which is 26% higher than the previous year. Suspension gives us or other agencies, such as the police or the local authority, time to investigate concerns or carry out inquiries. It also gives time for us or the provider to take the right action 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 1,730 registrations. The vast majority of these (1,580 cancellations) were due to fees not being paid.

20. More information about when early years providers need to notify Ofsted about an event, including what counts as a 'significant event' in an early years setting, can be found in: Jayne Coward, 'When do you need to notify Ofsted?'.

Children's social care

This year, we carried out 5,330 regulatory inspections of children's social care settings, and 190 inspections of supported accommodation providers. We are also the regulator for these settings.

Regulated providers must inform Ofsted about any serious incidents involving children and explain the actions they have taken in response. They must also report certain other issues that usually do not require follow up, such as when a child is ill.[21] The purpose of notifications is to keep us, as the regulator, informed about how incidents and issues are being managed and to allow us to risk-assess provision to determine any action we need to take.

This year, we received around 70,300 safeguarding notifications from around 5,720 providers, and 65,700 scheduled notifications from 6,010 providers. Most of these were from children's homes, which form the majority of all social care providers.

Number of notifications by provider type, 1 April 2025 to 31 March 2026

Provider type	Number of safeguarding notifications	Percentage of providers who submitted safeguarding notifications	Number of scheduled notifications	Percentage of providers who submitted scheduled notifications
Children's home	55,800	92%	62,300	98%
Independent fostering agency	6,050	92%	700	83%
Residential family centre	610	80%	1,400	98%
Supported accommodation	7,830	59%	1,330	60%

Notes:
1. This might include duplicate notifications about the same event.
2. Numbers over 100 have been rounded. Totals may not sum due to rounding.
3. Scheduled notifications include Regulation 44 and 45 of the Children's Homes (England) Regulations 2015; Regulation 35 of the Fostering Services (England) Regulations 2011; Regulation 25 of the Residential Family Centre Regulations 2002; and Regulation 32 of the Supported Accommodation (England) Regulations 2023.

21. More information on what children's social care providers need to know when notifying Ofsted of a serious incident can be found in 'Reporting serious incidents in a children's social care service to Ofsted', Ofsted, March 2014 (updated October 2023).

There has been an unprecedented and sustained rise in applications to register children's homes over the past 2 years. This year we have seen the volume of applications start to slow down; however, the high volumes created a backlog of applications that continues to cause delays in registering new settings. In June we updated the sector on the expected timeframes for processing registrations and explained the reasons for these delays.[22] In October we published our revised policy, which sets out the criteria for prioritising and urgently dealing with applications. These criteria were designed to use our limited resources in a way that best serves the interests of children and young people.[23] Not all applications have progressed through to registration, and around 350 have been withdrawn, refused or closed.[24]

Supported accommodation

This year, we have continued to register and inspect supported accommodation. Over 1,200 providers are now registered and we have published reports from over 200 inspections. These inspections have identified that children's experiences across these settings are varied, with just under half of inspections reporting inconsistent quality of service delivery. This reflects the fact that the sector is newly regulated. We are using our powers as the regulator to make sure improvements happen.

22. Yvette Stanley, 'Why your registration application may be taking longer than usual', Ofsted, 27 June 2025.
23. Yvette Stanley, 'Prioritising social care registration applications: putting the needs of children and young people first', Ofsted, 9 October 2025.
24. This includes applications from all children's social care provider types, not just children's homes.

Intervention in unregistered provision

Unregistered children's social care

Operating unregistered children's social care is illegal. Unregistered children's homes make up the majority of illegal social care. We remain concerned that significant numbers of children in care continue to be placed in unregistered children's homes. This includes children with some of the most complex care needs who are living in settings with the least amount of regulatory scrutiny and oversight.

No child should be placed in an unregistered children's home. This year, we opened 850 cases where information indicated that a child or children may have been placed in a social care setting that was potentially unregistered. Of these, 710 were identified as unregistered children's homes and most of these were issued with warning letters. We carried out 5 criminal investigations and subsequently began prosecution proceedings in 2 of those cases.

Once we have identified that children are in illegal provision, we follow this up with local authorities to ensure that they prioritise the safeguarding of children. This includes encouraging providers to register, finding alternative placements and ensuring that there is robust oversight of any children while more appropriate homes are found.

We regularly update directors of children's services about settings that are operating as unregistered provision. We evaluate local authorities' use of unregistered placements, alongside their wider work on providing sufficient placements, as part of each ILACS inspection to ensure appropriate care placements are considered. Information about how our inspectors evaluate the risk of unregistered provision is set out in our ILACS inspection guidance.[25]

The Children's Wellbeing and Schools Act, passed in April 2026, grants us additional powers to fine illegal unregistered providers, in addition to the prosecution powers we already have. This strengthens our ability to put an end to unregistered provision. We are establishing a larger investigation team to build on these powers.

25. 'Inspecting local authority children's services', Ofsted, March 2026.

Unregistered early years provision

We have enforcement and prosecution powers to manage unregistered early years provision. This year, we opened 810 cases to investigate 790 early years settings, which is 36% higher than last year. Many 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. We have communicated with the sector to emphasise the importance of correct registration and therefore this rise is to be expected. Where we had no concerns about a new provider, we expedited the registration process.

Unregistered schools

Our unregistered schools team continued to investigate suspected unregistered schools this year. The team opened 260 investigations and carried out 130 inspections under section 97 of the Education and Skills Act 2008. During the year, we issued 23 warning notices to 20 settings. As at 31 March 2026, of the 20 settings, 7 are now compliant, 10 remain under investigation, 1 has closed, 1 has registered as an independent school and 1 is in the process of registering.

For many years, our work on unregistered schools has been hampered by our ineffective powers to enter settings and gather evidence of these offences. The Children's Wellbeing and Schools Act 2026 includes additional powers for Ofsted to apply for search warrants so that we can investigate unregistered schools more effectively.

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. All of the research we published between 1 April 2025 and 31 August 2025 can be found in an annotated bibliography in The annual report of His Majesty's Chief Inspector of Education, Children's Services and Skills 2024/25.

In 2026, our study 'From trait to state: how Ofsted might consider conceptualising vulnerability for inspection and regulation' (published July 2025) won an Analysis in Government Award for its outstanding contribution to analysis in the area of inclusion. This achievement demonstrates not only the quality of our research practices but also our ability to generate impactful, policy-relevant insights that are valued across government.

Over the rest of the year (1 September 2025 to 31 March 2026), we released the following research publications:

- How best can Ofsted hear from children, learners, carers and provider staff during inspection? (published October 2025) – this presents findings from research on how stakeholders can share their views during inspections, carried out by the independent research consultancy, the Behavioural Insights Team (BIT)
- The multi-agency response children who are victims of domestic abuse (published January 2026) – this looks at how local partnerships and services respond to children who are at risk of, or who have been victims of, domestic abuse
- Renewed inspection framework: overview of research (published February 2026) – this summarises how research informed our evaluation areas as we developed the renewed education inspection framework
- 'How schools and colleges support the academic and personal progress of children in care' (published March 2026)

We have commissioned IFF Research to evaluate how we implemented the changes to education inspection and the impact on providers.[26] A final evaluation report will be published in 2027. More information about this can be found in the 'Equality objectives progress report' on page 39.

26. 'Independent evaluation of Ofsted's renewed approach to education inspection: terms of reference', Ofsted, November 2025.

Official statistics and management information

This year, we released 60 sets of timely and high-quality official statistics, management information and transparency data, as well as data commentaries.[27] These publications give detailed analysis and narratives to provide an important window into our work, and are produced in line with the UK Statistics Authority's Code of Practice for Statistics.[28] We regularly review our statistics to ensure they continue to give people the information they need.

Our Annual Report of His Majesty's Chief Inspector contains details of all publications released between 1 April and 31 August 2025.[29]

Between 1 September 2025 and 31 March 2026, we published 9 official statistics releases, as well as routine management information and transparency datasets. These official statistics focused on:

- Local authority inspection outcomes as at 31 March 2025 (published September 2025)
- Responses to post-inspection surveys: inspections and visits between 1 April 2024 and 31 March 2025 (published September 2025)
- Non-association independent schools inspections and outcomes in England: August 2025 (published November 2025)
- Teacher development: inspections and outcomes as at 31 August 2025 (published November 2025)
- Childcare providers and inspections as at 31 August 2025 (published November 2025)
- FE and skills inspections and outcomes as at 31 August 2025 (published November 2025)
- State-funded schools inspections and outcomes as at 31 August 2025 (published November 2025)
- Fostering in England 1 April 2024 to 31 March 2025 (November 2025)
- Ownership of children's social care providers in England 2025 (published November 2025)

Last year, statisticians in our data and insight division developed new analysis which helps inform our understanding of gaps in the childcare market. This work won a civil service award in 2024 and, in July 2025, was awarded the Campion Award for Excellence in Official Statistics by the Royal Statistical Society.

Ofsted began inspecting providers under the renewed education inspection framework on 10 November 2025.[30] In February 2026, we published the first management information reporting on the outcomes of these inspections for state-funded schools[31] and FE and skills providers.[32]

We also published a commentary exploring the effect of school-based nurseries on childcare accessibility.[33]

In line with our revisions and corrections policy, we have made a small number of changes to releases during the course of the year.[34]

27. View the whole collection at 'Statistics at Ofsted'.
28. 'Code of practice for statistics', version 3, UK Statistics Authority, October 2025.
29. 'The annual report of His Majesty's Chief Inspector of Education, Children's Services and Skills 2024/25', Ofsted, December 2025.
30. 'Education inspection framework: for use from November 2025', Ofsted, September 2025.
31. Find the data at 'State-funded school inspections and outcomes: management information', Ofsted, February 2026.
32. Find the data at 'Further education and skills inspections and outcomes: management information from November 2025 to August 2026', Ofsted, February 2026.
33. 'The effect of school-based nurseries on childcare accessibility', Ofsted, February 2026.
34. 'Revisions and corrections policy', Ofsted, April 2026.

Workforce

We have welcomed 215 new inspectors and 134 non-inspector colleagues this year. There has been a significant increase in the numbers of individuals applying for our inspection roles.

We have also seen less staff turnover, which has dropped from 10.6% in 2025 to 8.6%. This drop brings us closer to the Civil Service target and supports our ambition to retain highly skilled and motivated staff.

We continue to take part in the annual Civil Service People Survey. This looks at civil servants' attitudes towards, and experience of, working in government departments. The survey runs in the autumn. In 2025, 82% of Ofsted staff responded, an increase from 80% the previous year. Our engagement score was 66%, which is an increase of 2 percentage points since last year and above the Civil Service benchmark (65%).

This year, we have continued to focus on being an inclusive and supportive employer that rewards the behaviours, expertise and performance of our workforce. We:

- launched the Ofsted People Pledge, a set of clear ambitions to make working at Ofsted a positive experience for everyone
- introduced a new approach for equality, diversity and inclusion, with evidence-based and proportionate actions to ensure we can measure their impact
- were reaccredited as a Disability Confident employer
- implemented a network of Speak Up Champions to provide broader informal routes for colleagues to share any concerns

Like last year, we made the maximum award permitted by the Civil Service pay guidance. We paid increases of between 3.25% and 4.25% across our workforce.

From 1 April 2025, the Ofsted Academy formally became a permanent part of Ofsted's structure, bringing all training, learning and development into a single function. Launched in September 2024, the Academy provides the means for Ofsted to attract, retain, train and develop inspectors, regulatory colleagues and administrative, professional and technical staff.

During 2025–26, the Academy delivered a comprehensive programme for all education inspectors to ensure they were fully trained and compliant with the renewed education inspection framework. The Academy worked closely with policy colleagues, who planned, created and facilitated specialist training for inspectors. The Academy published the training materials that were used to prepare education inspectors to inspect under the renewed education inspection framework. These are freely available online for anyone to view. Making this training visible to those we inspect is part of our commitment, following the Big Listen, to being more open about how we carry out our work.

The Academy also supported ongoing professional development for all colleagues by introducing a line management community, building a professions portal, developing an all-Ofsted online event and continuing plans to accredit inspectors.

The Academy built on its initial successes as a change programme in 2024–25, and is continuing to embed high standards for training content, delivery, quality assurance and evaluation, and a consistent process for commissioning training.

Digital developments

Much of our digital development this year focused on delivering systems and processes to support the renewed education inspection framework. This included:

- updating our core inspection management and workflow system and the associated internal data platforms to reflect new processes and data sets
- designing, building and implementing new-style report cards
- updating the tool inspectors use to write inspection notes and putting in place contingency arrangements when technical issues emerged with the platform it is built on
- developing a new 'write an inspection report' service for inspectors, and updating the tools they use to write inspection notes and quality assure reports
- updating survey platforms used by parents, providers, pupils and learners
- developing a new platform to make the inspection data summary report (IDSR) available internally
- designing digital training and guidance for inspectors using the new and updated systems

We also started building new systems that will support our early years and social care regulatory activity. This included:

- starting work with a new supplier on a new case management system, with an initial focus on a system to help us to handle unregistered social care provider cases
- starting work on new systems to support application, notification and registration maintenance processes for group care providers
- carrying out detailed mapping of the associated regulatory data model

We also kept our existing systems and applications up to date and secure. This included:

- rolling out the Windows 11 desktop operating system
- completing cloud migration work
- moving away from several legacy technologies
- adopting Autopilot and multi-factor authentication to improve security
- introducing the automatic electronic classification labelling of documents in Microsoft Office, to help govern, protect and manage information

We recognise the opportunities that artificial intelligence (AI) presents to help us to make better decisions based on the information we hold, and to work more efficiently. Throughout this year, we have explored using AI tools to further improve the way we inspect and regulate.

In May 2025 we established an AI committee to scrutinise uses of AI to ensure that we consider legal, ethical and information assurance matters before applying AI to any aspects of our work. We published our updated approach to AI in October 2025. This sets out our commitment to use AI in a way that is ethical, lawful, responsible and transparent.

We are transparent about our use of AI. We maintain an AI register, and apply the Algorithmic Transparency Recording Standard, publishing details about our use of AI where appropriate. We acknowledge that AI presents both opportunities and risks in education and social care settings, so in June 2025, we published guidance on how our inspectors Ofsted looks at AI during inspection and regulation.[35]

In the coming year we will continue to update education inspection services, develop new tools for inspectors to use when writing inspection notes and report cards, develop regulation services, and ensure live systems are up to date and secure. We will also support the ongoing development and introduction of AI tools in line with our published approach.[36]

35. 'How Ofsted looks at AI during inspection and regulation', Ofsted, June 2025 (updated October 2025).
36. 'Ofsted's use of AI', Ofsted, October 2025.

Performance analysis

The performance analysis explains our performance this year in detail, with evidence to support the performance summary. This includes our corporate performance and performance against our strategy.

Statutory inspection targets

HMCI has statutory duties to inspect specified institutions within defined timeframes.

In schools, we met our statutory requirement to inspect every school by the end of the fifth academic year following their previous inspection by the end of the academic year 2024/25.

We were required to inspect all non-association independent schools at least once in a 3-year period ending December 2025. We met this requirement. Nine schools that were due for an inspection were not inspected for reasons outside our control, such as having no pupils or being in the process of closing, as agreed with the DfE.

We met our statutory requirements for children's social care inspections. Two residential holiday schemes for disabled children were due for an inspection but did not operate at any point in the year, so it was not possible to inspect them.

Throughout this year, we were required to inspect early years providers that are registered on the early years register at least once within a 6-year period. We met this target where it was within our control.[37]

At the end of 2025–26, 126 early years providers had not been inspected for reasons outside our control. This included providers who were not caring for children due to long term sickness or maternity leave, or where we had initiated cancellation of the provider's registration because we were unable to make contact with them. Many of these providers had no children on roll for an extended period and/or had stopped paying their registration fees, indicating that they were unlikely to be operating.

A further 87 early years providers were inspected later than planned because they had started operating again after a period of inactivity. These inspections were completed as soon as practicable.

We set ambitious internal targets that go beyond our minimum statutory targets, to increase our assurance of the sectors we inspect and regulate. For example, while schools must be inspected by the end of the fifth academic year following their previous inspection, we aim to inspect them approximately every 4 years.

The overall number of education inspections carried out this year was affected by a pause in inspections of schools, FE and skills, and early years providers during the first half of the autumn term. This was to enable these providers to familiarise themselves with the renewed education inspection framework, and ensure we made a steady and assured start. Consequently, fewer inspections than usual were carried out in November and December of 2025, as we highlighted would be the case in July 2025.[38]

37. From April 2026, we are moving to more frequent inspections, where we'll visit settings at least every 4 years rather than every 6 years and inspect newly registered settings within 18 months.

38. More information about the steady and assured start to inspections under the renewed education inspection framework can be found in 'Ofsted sets out measures to ensure steady and assured start to inspections under the renewed framework', Ofsted, July 2025.

During the year, we also received a higher number of applications to provide children's social care, driven by unprecedented growth in children's homes, as explained on page 18. As a result, it has taken us longer to register providers compared with previous years.

Corporate performance

Delivery of planned inspections

The table below sets out the number of planned inspections we delivered this year in each remit.

Remit	Year-end total	Where a statutory target exists, was this met?
State-funded schools	3,014	Yes
Independent education	451	Yes
FE and skills	522	N/A
Early years	9,360	Yes
Area SEND	40	N/A
ECF and NPQ lead providers	4	N/A
ITE	79	N/A
Social care regulatory	4,700	Yes
Supported accommodation	193	Yes
ILACS	96	N/A

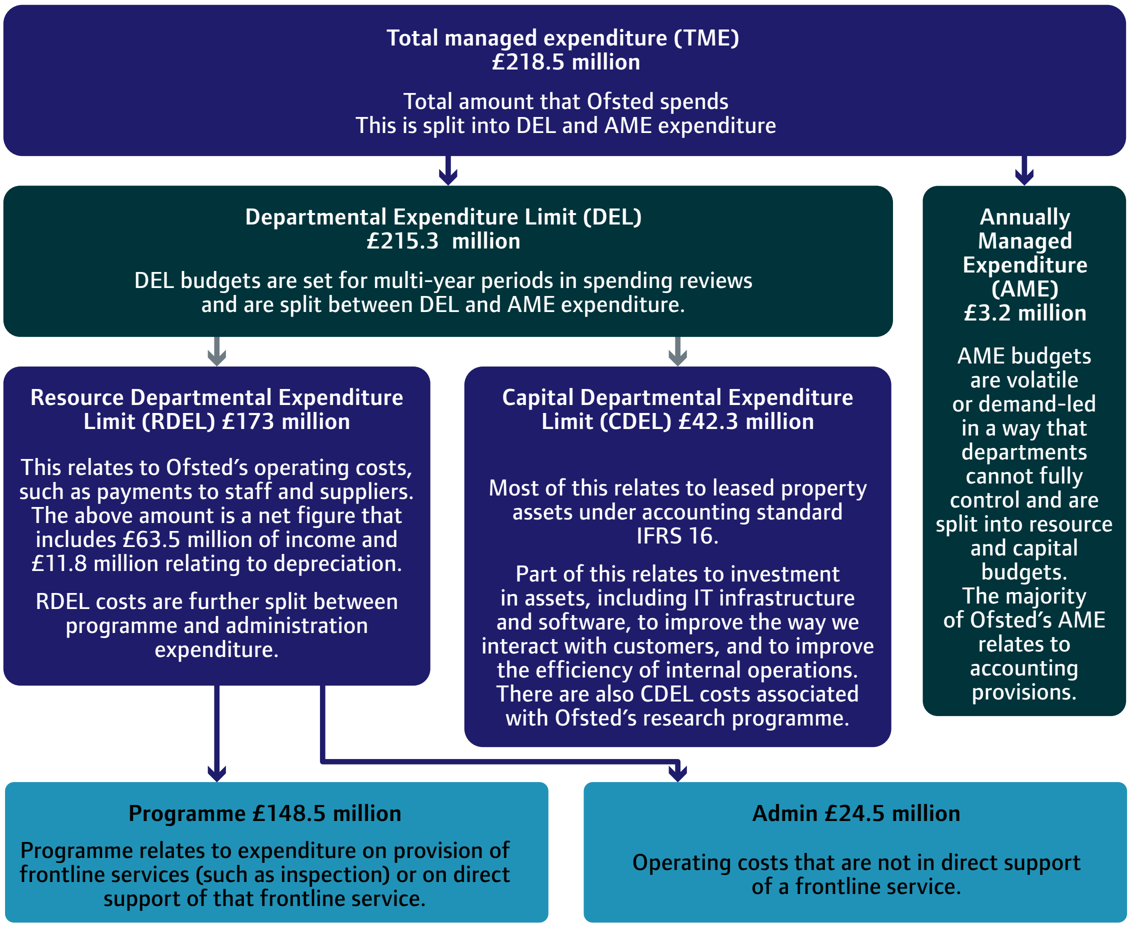
As in every year, we also carried out many demand-led inspections that were not part of our plan, including emergency inspections, registration visits, approval visits, monitoring visits, assurance inspections, reinspections and pilots.

Funding

Ofsted is funded by Parliament through the Supply Estimates process.[39]

Our Estimate includes both funding we receive directly from Parliament and income we are allowed to keep to offset our spending. This income is from fees that we charge to some providers we inspect and charges to other government departments for work we carry out on their behalf. We have more information on our fees and charges in the financial statements section.

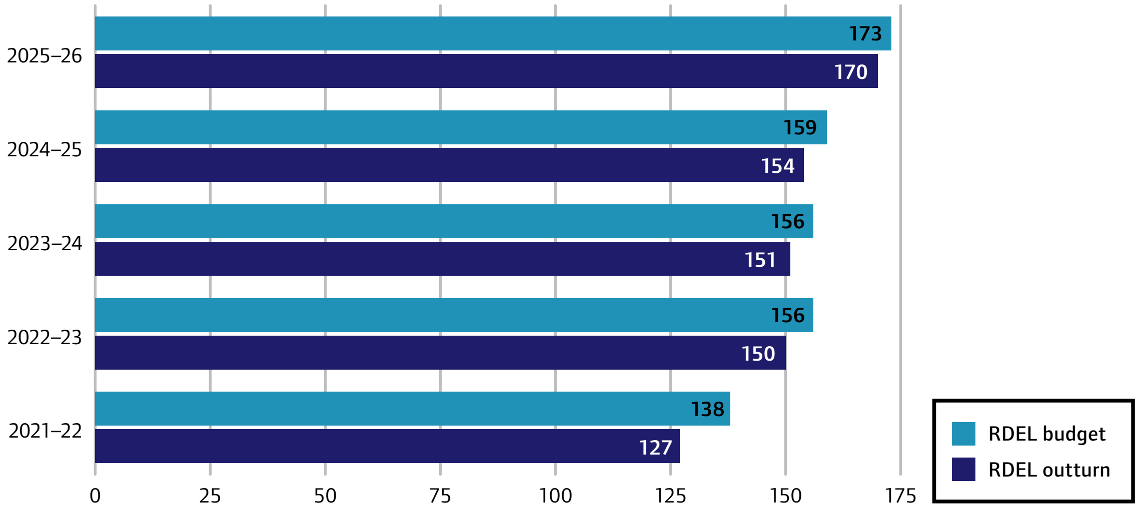
The following diagram shows the breakdown of our overall Supply Estimate funding:



39. More information about Supply Estimates is available in 'The government's planning and performance framework', HM Treasury and Cabinet Office, updated November 2025.

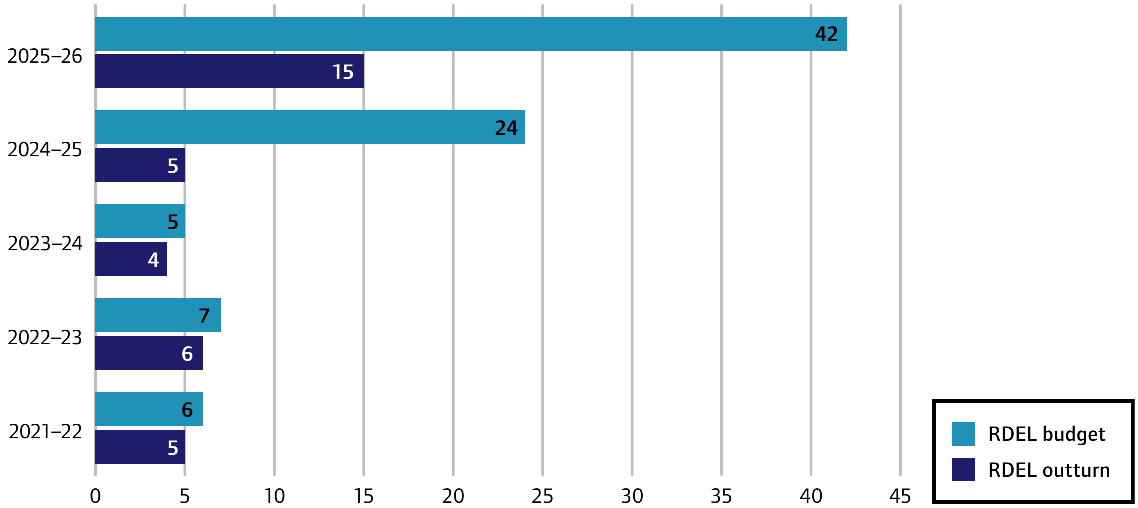
The following graphs show our management of RDEL, CDEL and TME funding over the last 5 years.

Financial performance against RDEL budget 2021–22 to 2025–26 (£m)



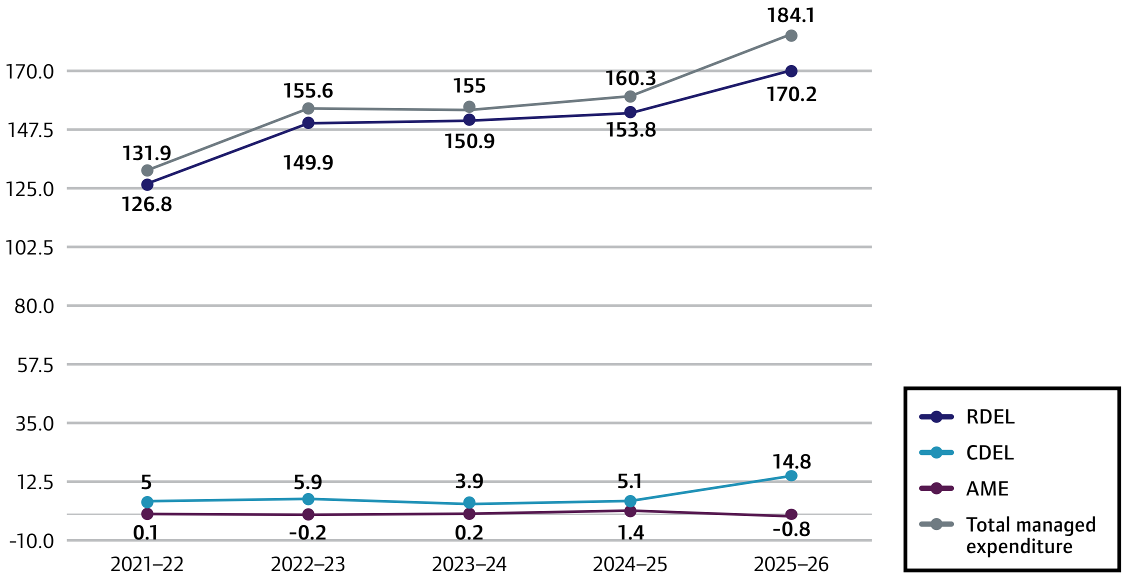
We have consistently managed to stay within the RDEL limit. The underspend in 2025–26 is £2.8 million (2%). The underspend was larger in 2021–22 due to the impact of the pandemic on our variable costs, such as travel. More information on this is in our Annual Report and Accounts for 2021–22.

Financial performance against CDEL budget 2021–22 to 2025–26 (£m)



We have consistently managed to stay within the CDEL limit. The underspend in 2025–26 is £27.5 million (65%). All of this is due to changes in the expected timing and value of leases for administrative buildings. When Ofsted enters into a new lease, we are required to capitalise its full life cost as an asset. High-level assumptions, made when these budgets were set, have changed due to events beyond our control. This same reason applies to the underspend in 2024–25.

TME trend analysis outturn 2021–22 to 2025–26 (£m)



Our 2025–26 TME outturn is £52.2m (40%) more than in 2021–22. This is mainly because the pandemic led to a pause in routine inspection activity, which only returned to normal levels in 2022–23. In addition to this, we have been funded to carry out higher levels of inspection and regulation since 2022–23. This has included inspections of previously exempt outstanding schools and of supported accommodation for children in care.

Spend by remit

The following table provides further context for the above information on funding and financial performance. It shows our RDEL expenditure in 2025–26, broken down into the remits we inspect and regulate. It also shows this as a proportion of the total public expenditure in England for each remit.

	Gross operating expenditure* (£millions) 2025–26	Proportion of total expenditure 2025–26	Total public spending in England (£millions) 2024–25**	Ofsted spending in 2025–26 as proportion of total public spending in 2024–25%
Schools (Ofsted costs include schools, initial teacher education, independent schools, area SEND)	82	36%	63,293	0.1%
FE and skills	26	11%	13,305	0.2%
Social care	70	31%	15,849	0.4%
Early years	49	22%	7,587	0.7%
Total	**227**	**100%**	**100,034**	**0.2%**

* Total costs for each remit are made up of direct inspection and other costs, plus apportioned operational and corporate costs.
** Estimated based on publicly available data from 2024–25.
Figures may not sum due to rounding.

Fraud and error

Ofsted has no material incidents of fraud or error to report.

We review fraud risks regularly to identify changes in our level of risk and put appropriate controls in place.

We report any fraud that we detect and prevent to the Cabinet Office on a quarterly basis. During 2025–26 we detected 3 cases of fraud, including one relating to employee travel and subsistence claims, a prevented invoice fraud, and a further minor case. All cases were identified through our established controls and monitoring processes and investigated promptly. Appropriate action was taken, including recovery of overclaimed sums where applicable.

While the number of detected cases remains low, we consider this to reflect the effectiveness of our fraud risk management framework, including preventative controls, staff awareness and clear reporting mechanisms. We continue to review and strengthen our controls and encourage a culture in which suspected fraud can be reported and addressed quickly.

To reduce the risk of error, we carry out timetabled actions each month to review the accuracy and validity of financial reporting and forecasting. This includes detailed variance analysis, as well as reviews with multiple stakeholders and reporting to directors and the executive committee. In addition, the Government Internal Audit Agency audits our core financial controls each year. In 2025–26, it gave an assurance opinion of 'substantial'.

Climate change adaptation and sustainability

Our reporting on climate-related financial disclosures is 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.

The nature of our operations means that climate is **not a principal risk** to Ofsted. This means we are not required to comply with the TCFD strategy disclosures. Climate-related issues are covered by our existing governance and risk management frameworks and through our climate adaptation strategy. We have complied with the TCFD's recommendations and disclosures around metrics and targets.

Over the course of the Ofsted strategy, we will fulfil the government's expectations and requirements to reduce our impact on the environment in line with Greening Government Commitments (GGC). Our climate change adaptation strategy enables us to understand our vulnerabilities and increase our resilience to climate-related events and indirect impacts. The strategy sets out more specific arrangements for governance and risk management. It designates responsibility to coordinate the climate adaptation strategy from the Accounting Officer to the Chief Financial and Operating Officer. Implementing the strategy means that our climate-related risks have been assessed by HMCI and the executive committee. We also reported climate-related risks to the audit and risk assurance committee (ARAC) in 2025–26.

In line with the GGC, we measure and report on greenhouse gas emissions from leased office space (scope 2) and business travel (scope 3), waste management, paper usage and water consumption. In working towards net zero by 2050, we aim to achieve the following targets:

- reduce our overall greenhouse gas emissions from a 2017–18 baseline, alongside the following sub-target:
    - reduce emissions from domestic business flights by 30% from a 2017–18 baseline and report the distance travelled by international business flights

- reduce the overall amount of waste generated by 15% from a 2017–18 baseline alongside the following sub-targets:
  - reduce the amount of waste going to landfill to less than 5% of overall waste
  - increase the proportion of waste that is recycled to at least 70% of overall waste
  - reduce the government's paper use by at least 50% from a 2017–18 baseline
  - reduce water consumption by at least 8% from a 2017–18 baseline

Analysis of key metrics, 2025–26

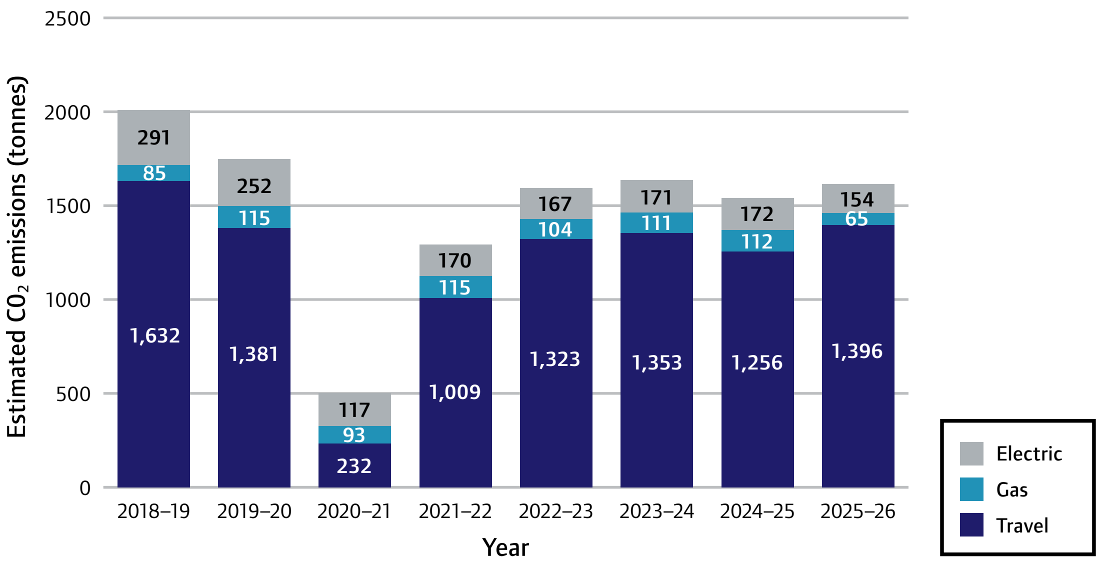
Comparing this year's outturn with the 2017–18 baselines and targets, we found:

- greenhouse gas emissions (CO_2) have reduced by 29%
- overall waste has reduced by approximately 17% (target reduction 15%)
- water usage has reduced by approximately 41% (target reduction 8%)

This year, levels of CO_2 emissions, 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.

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.

Mitigating climate change: working towards net zero by 2050



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

Compared with 2017–18, we have reduced our CO_2 emissions by 29% overall. Of this:

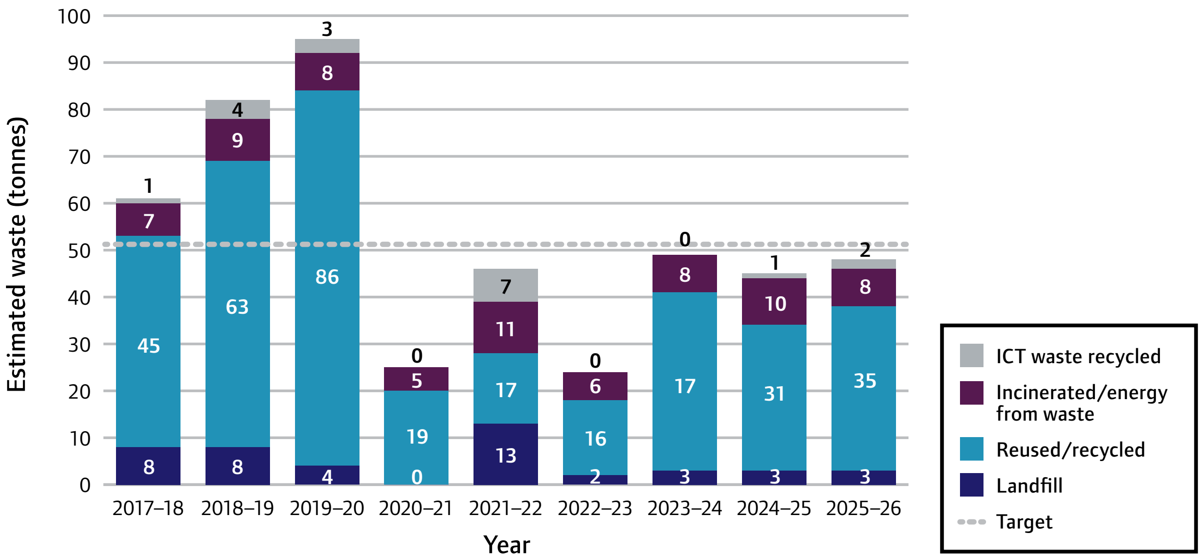
- 58% is from buildings (gas and electricity)
- 20% is from travel

We have reduced emissions from domestic business flights by 38% (target 30%).

Relocating offices in Nottingham and London to more energy-efficient Government Property Agency hubs, combined with a smaller office footprint, helped to reduce building-related CO_2 emissions in 2025–26. Further office moves planned over the next 2 years are expected to further reduce office-related emissions.

Travel-related CO_2 emissions are 20% lower than the 2017–18 baseline year. However, they have increased by 11% in 2025–26 compared to the prior year, due to a higher number of journeys associated with operational delivery.

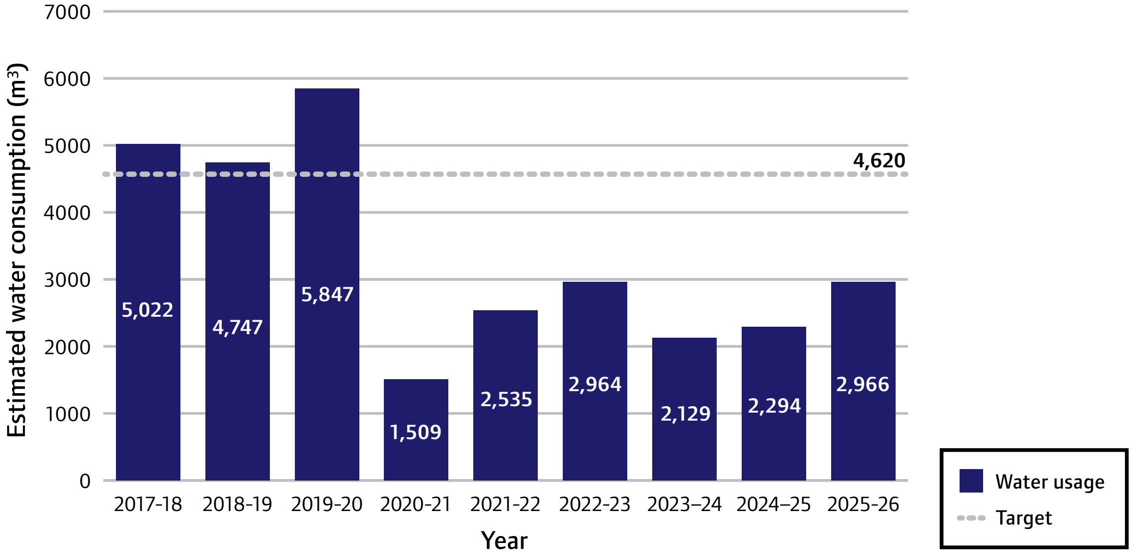
Minimising waste and promoting resource efficiency



Note:
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. Estimated total waste in 2025–26 is 21% below the 2017–18 baseline compared to the target of 15%. The proportion of waste that is recycled is 73% and 6% of waste went to landfill.

Reducing our water use



Note:
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 41% compared with the 2017–18 baseline. Paper usage has reduced by 29% 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 Government Commercial Agency and other government frameworks when purchasing goods and services. These take account of sustainability. Our contracts for travel and car hire allow us to report on CO_2 emissions and our IT equipment contract includes sustainability requirements.

Nature recovery

We do 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

We have a climate change adaptation strategy that aligns with GGC. We will review the strategy in 2026–27 to ensure it aligns with the updated GGC when this is available.

Reducing environmental impacts of ICT and digital services

In ICT and digital services, we have:

- increased the use of cloud technology, meaning there will be less requirement to buy and replace server hardware
- 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.

Quality assurance

We recognise the impact of our inspections and regulatory activities, and the importance of getting it right first time. To achieve this, we keep all our work under review, and we have introduced significant changes to ensure that we focus on delivering high-quality work for the benefit of children and learners.

The starting point for this is ensuring that employed and contracted inspectors have a strong background of delivery in the sector they inspect. All inspectors then receive training and support through the Ofsted Academy and regional mentoring to develop their inspection skills. Training and support underpin our work, including making sure that all inspectors are fully equipped to carry out inspections under the renewed education inspection framework.

We have set up 'hubs' for quality assurance across our early years, schools and FE and skills work. The hubs help us to be consistent and to feed what we learn into ongoing policy development and inspector training. This was particularly important during the steady and assured start to our renewed framework inspections, ensuring that all new report cards met expectations.

All our inspection and regulatory work is then subject to a range of quality assurance activities, including on-site review by a senior inspector and reviews of the evidence gathered and the report, report card or regulatory outcome. Also, recently inspected providers can contact a senior inspector through our provider contact helpline during or after an inspection if they have questions or concerns about their inspection. Both activities can result in changes to our inspection findings or help us to spot where further evidence is needed to complete an inspection.

Responding to complaints and concerns

Thanks to these enhanced quality assurance measures and our ability to act quickly when we need to put things right, only a small proportion of our inspections and other activities result in complaints. We consider all complaints in line with our published policy, and take action when we find an error.[40]

Number of complaints received compared with the total number of inspections or other activities, 2025–26

	Schools	FE and skills	Early years	Social care	Total
Total inspections/ activities	4,640	560	24,000	14,700	**43,900**
Total complaints received in relation to inspections/ activities	220	16	570	220	**1,020**
Proportion of total	**5%**	**3%**	**2%**	**1%**	**2%**

Notes:

1. 'Complaints received' includes all complaints linked to inspections/activities where the inspection/activity was carried out in 2025–26 and where the complaint was also received in 2025–26. This includes multiple complaints about the same inspection/activity, and complaints that were not fully investigated because they were withdrawn, were submitted late or came from third parties.
2. 'Total inspections/activities' includes all inspection activities, visits, and any other regulatory activities. These include telephone regulatory events, such as an interview with a provider to follow up on concerns or notifications received.
3. 'Total inspections/activities' includes additional regulatory activity that is not in our corporate plan. We have included it here because this activity can be complained about.
4. The numbers of inspections/activities and complaints received over 100 have been rounded. Totals may not sum due to rounding.

40. 'Complain about Ofsted', Ofsted, April 2025.

This year, we investigated a total of 750 complaints from providers following an inspection. Most complaints from providers challenge the grades that they received or other inspection findings. We categorise the complaints that we receive so that we can act on them in the most appropriate way.

Number of complaints received by category of complaint, 2025–26

	Schools	FE and skills	Early years	Social care	Total
Judgement	67	3	170	74	**320**
Judgement/conduct/ administration	120	9	260	110	**490**
Conduct/administration	8	2	29	10	**49**
Other	30	2	110	21	**160**

Note:
1. Numbers over 100 have been rounded. Totals may not sum due to rounding.

It is not possible to entirely separate the figures for complaints concerning inspectors' conduct from those concerning inspection findings, given their interrelated nature. Most complaints are categorised as containing elements of 'judgement' and challenging the inspection findings (which could be the grades awarded or the text of the report). In many cases, as well as challenging the inspection findings, the complaint raises concerns about the conduct of the inspection team and/or the inspection process. Only a few cases do not include a challenge of the inspection findings.

Number of complaints responded to 2025–26

	Schools	FE and skills	Early years	Social care	Total
Complaints closed	260	27	700	260	**1,240**
Complaints closed with aspect upheld	67	8	130	120	**320**
Overall change of judgement as a result of a complaint	n/a	1	11	7	**19**
Incomplete inspection as a result of a complaint	0	2	12	4	**18**

Note:
1. 'Complaints closed' includes all cases closed in 2025–26, regardless of when the complaint was received.
2. Overall judgements were not awarded in school inspections from September 2024.
3. Numbers over 100 have been rounded. Totals may not sum due to rounding.

Of the 1,240 complaints closed this year, 26% had an aspect upheld. We act quickly to put things right if there has been an error. All complaints are investigated by experienced inspectors in a central hub to ensure the investigation is carried out well, consistently, and independently of the Ofsted region where the complainant is based. Following the complaint investigations we completed this year, we changed the overall judgement for 19 inspections and deemed 18 inspections to be incomplete.

We responded to the majority (82%) of formal complaints within our published deadline of 30 working days. To improve our response rate further, we now have protected time for inspectors to investigate complaints through our central hub.

If a complainant is not satisfied with our response to their formal complaint, they have the option of asking the Independent Complaints Adjudication Service for Ofsted (ICASO) to review how we have handled their case. Its annual report for 2025 gave an overview of the 47 cases it considered that year.

The ICASO report included the following statements:

'My thanks and congratulations go to all those involved in complaints handling work as well as to His Majesty's Chief Inspector, Sir Martyn Oliver. The reduced number of recommendations made by the Independent Reviewers this year are testament to Ofsted's efforts.'

'Our overall view is that Ofsted's complaints handling demonstrates a thorough consideration of concerns, and their responses set out clear analyses of the evidence and Ofsted's approach to the underlying issues.'

If a complainant is not satisfied after the ICASO has considered their case, the final point of escalation is the Parliamentary and Health Service Ombudsman.[41] The Ombudsman did not report on any complaints about Ofsted this year.

To provide assurance about our complaint processes, panels review a sample of closed complaints. The panels include external representatives from the sectors we inspect, who can provide challenge and transparency on how we have handled complaints about our work. Panels are also attended by members of the executive committee, demonstrating our focus on this work. We completed 19 complaint panel days across all inspection remits. In total, 72 external sector representatives attended panel days and we received positive feedback from attendees.

We keep our complaints processes under review. We are currently working with the Ofsted Chair, Dame Christine Gilbert, to consider how we might achieve more external independent oversight of complaints and more transparency about how the process works.

Learning from complaints

Only a small proportion of our overall inspection and regulatory work results in complaints, but we are committed to learning from them to support improvement.

The findings and learning from individual complaints are shared with the lead inspector and their manager so that they can consider areas for improvement and training. Each month, we also share what we have learned from complaints across all Ofsted regions to help inspectors and colleagues to improve, and with policy teams to inform policy development. This year, that includes learning from complaints as part of the development of the renewed education inspection framework.

41. The Parliamentary and Health Service Ombudsman supports members of the public who wish to escalate complaints about decisions or actions by publicly funded organisations, including Ofsted.

Equality objectives progress report

The Equality Act 2010 places equality duties on all public bodies and requires them to publish equality objectives every 4 years. Ofsted had 4 equality objectives that ran from 2023 to 2027. We have now revised our equality objectives, and are developing a new strategy. Our new equality objectives were published in 2026. Our progress so far is reported below.

Objective 1

Through our inspections, regulatory activity and insights, we will work with the sectors we inspect and regulate to raise standards and improve practice, and to help advance equality of opportunity for all. We will place particular emphasis on the experiences of the most vulnerable and disadvantaged.

We have implemented a renewed education inspection framework and started inspections of early years providers, state-funded schools, non-association independent schools, FE and skills providers and initial teacher education in autumn 2025. Work to reform our approach to inspection in social care is in progress; as such, this is not covered in detail below. More information about this can be found on our website.[42]

Relevant evaluation findings in relation to Ofsted's new approach to inspections

We are closely monitoring the impact of our renewed education inspection framework, which emphasises making inspections feel more collaborative. We have commissioned an independent evaluation to measure impact, including the extent to which inspections recognise the work providers do to promote inclusive environments, such as identifying and supporting children and learners who face barriers to learning and wellbeing. We are also looking at how to ensure there is a chance for all stakeholders, including parents and carers, children and learners and inspectors, to provide their feedback. We will publish a final evaluation report in summer 2027. The equality impact assessment for the renewed framework is published on our website.[43]

We are carrying out additional work to review the 'exceptional' evaluation grading. We will aim to publish summaries that share details of exceptional practice, including in the area of inclusion. We will also use HMCI's annual report to highlight exceptional practice (and less positive practice).

Reasonable adjustments and adaptations on inspections

Our new operating guides emphasise the need for professional dialogue and strong relationships between education leaders and inspectors, to promote accessibility and inclusion. We have introduced ways to monitor when adjustments and adaptations have been put in place on inspection in response to providers' needs.

On all inspections, inspectors must ask whether anyone requires any reasonable adjustments due to a disability or adaptations due to another protected characteristic. When a reasonable adjustment or adaptation is requested, an inspector phones the duty desk. The duty desk will log relevant details, ensuring that we comply with data protection legislation. Duty desk staff and inspectors in all inspection remits follow a process for assessing the request and determining if and how requested adjustments will be accommodated. It is part of every inspector's duty to make reasonable adjustments for disabled people involved in an inspection. More information on this can be found in our guidance.[44]

42. Yvette Stanley, 'What to know about the April 2026 updates to inspection of local authority children's services', Ofsted, March 2026.
43. 'Improving the way Ofsted inspects education: equality impact assessment – response to the consultation', Ofsted, September 2025.
44. 'Equality duties on education inspection', Ofsted, November 2025.

We have refreshed our approach to continuous improvement. Each quarter, we will review inspection practice to see if policy is being followed and if any changes are required. If changes in practice are needed, we will communicate with inspectors and provide additional training to ensure this happens.

Inspector specialisms matched to settings

As part of our Big Listen commitments, we match inspectors' sector-specific expertise with the provision they inspect. For most school and FE and skills inspections, this means at least one inspector, either the lead or a team member, will have experience of working in a similar setting. From 2026–27, our Annual Report and Accounts will show how we have matched inspectors' specialisms to settings.

Protected characteristics related training for inspectors

Every inspector completes 'understanding equalities' training as an essential part of their induction. All inspectors (both employed and contracted inspectors) then repeat the training every 3 years. This is tracked centrally on our internal training system, LearnSpace.

This is supplemented by extra training, such as an equalities refresher module and training on reasonable adjustments – all of which cover protected characteristics.

Accessibility of Ofsted's inspection materials and guidance

We are committed to publishing accessible content, in accordance with the Public Sector Bodies (Websites and Mobile Applications) (No. 2) Accessibility Regulations 2018. We publish almost all our inspection materials and guidance on the government's GOV.UK website in fully accessible HTML pages, which meet Web Content Accessibility Guidelines (WCAG) 2.2 Level AA standards. This means they are useful for screen readers, keyboard navigation and browser zooming up to 400%. We publish some materials as PDFs, which pass Adobe's accessibility checks.

If anything on GOV.UK is not accessible, a statement will appear to let users know they can request an alternative format.

When promoting our inspection materials on social media channels such as LinkedIn and YouTube, we adhere to high accessibility standards for our posts. For example, we make sure graphics meet contrast requirements, videos always have captions, and images have accurate alt text.

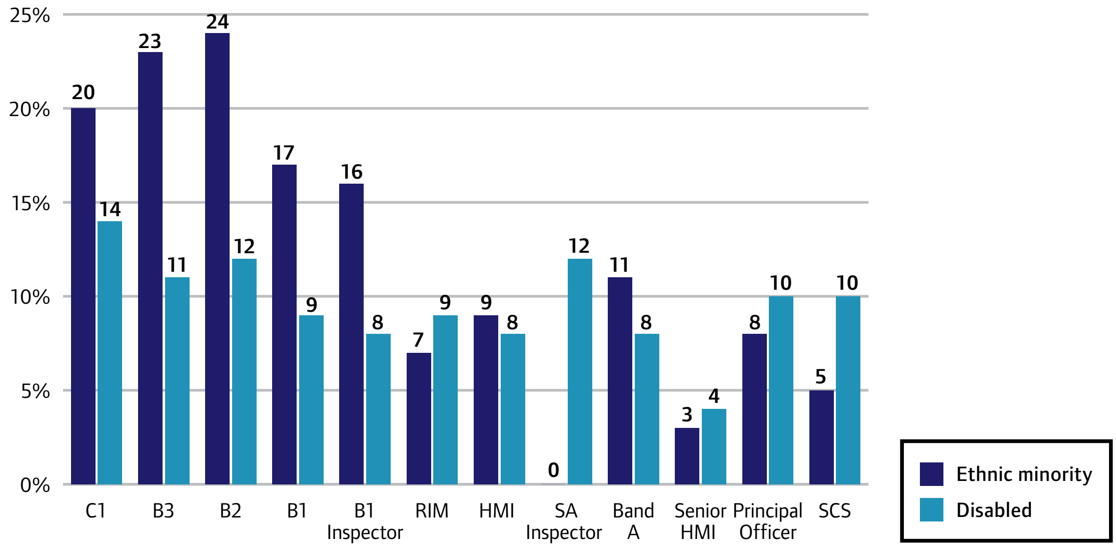
Objective 2

Ofsted is a welcoming and inclusive employer. We promote equality of opportunity for our whole workforce and encourage positive everyday interactions with one another. As a learning organisation, we strive to achieve this through our policies, processes, people leadership and performance management, as well as by remaining open and responsive to feedback from our workforce.

In our 2025 Civil Service People Survey, 81% of employees responded positively to the 'inclusion and fair treatment' questions. The survey reports that experiences of bullying and harassment (6%) and discrimination (5%) are decreasing and remain below the Civil Service average.

Last year we launched our equality, diversity and inclusion plan as part of the ambition in our People Pledge to be inclusive and diverse and to live our values and behaviours. Our plan focuses on 3 areas of improvement: disability, ethnicity and understanding of socioeconomic background. We collect socioeconomic data on our employees, but we do not have much information in this area, as the response rate has been just 18%. Our data on representation shows that 16% of our workforce have an ethnic minority background and 10% have a disability, below both Civil Service and the 2021 Census.

Ethnicity and disability representation by grade (% of responses)



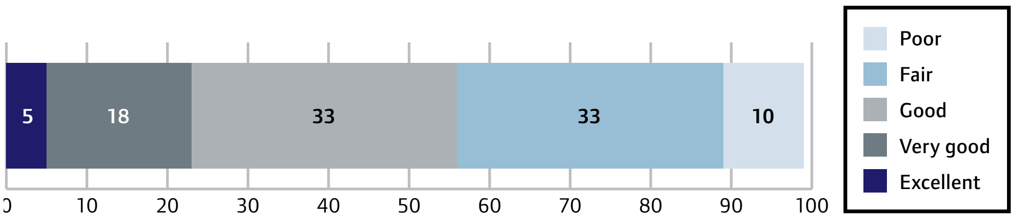
Last year's planned activity focused on improving our recruitment processes, routes for reporting bullying, harassment and discrimination, and strengthening our commitment to learning, collaboration and inclusion. We have:

- introduced new recruitment training
- begun a project to increase the diversity of the teams that carry out our secure children's homes inspections, through better information-sharing and support for applicants
- introduced new reporting forms, one for third party abuse against our inspectors and an anonymous form for reporting internal bullying, harassment and discrimination
- launched voluntary 'speak up' champions to provide guidance for employees
- introduced team training to support understanding of how our behaviour and interactions affect those around us
- introduced an organisation-wide shadowing scheme that gives all colleagues the chance to observe work across different areas of Ofsted

We report annually on our gender pay gap[45] and contributed to the Civil Service campaign of early adoption of disability pay gap and ethnicity pay gap reporting.[46] We have reported a 0% median bonus gap in all 3 pay gap reports and are seeing a downward trend in the gender pay gap. Our figures on the disability and ethnicity pay gaps show that non-disabled and White employees have more favourable outcomes. Disability and ethnicity are key focus areas of our new approach to equality, diversity and inclusion for our workforce. We have a range of actions targeted at addressing the pay gaps, including career development activity, reducing variance in in-year reward scheme usage, and increasing awareness of different experiences.

We have Disability Confident Leader status and retained our Leader accreditation in 2025. This status includes a commitment to reporting voluntarily on the mental health of our workforce. In 2025, around three quarters of those responding to the Civil Service People Survey said that their mental health was good or better.

Mental health of our workforce (% of responses)



45. 'Ofsted: gender pay gap report and data 2025', Ofsted, January 2026.
46. 'Statistical bulletin – Civil Service disability pay gap statistics: 2025', Cabinet Office, October 2025.

Performance against our strategy

Our current strategy, published in 2022, sets out our values, strategic priorities, equality objectives and environmental goals until 2027.

We published our response to the Big Listen in September 2024. This provided a single overarching improvement and development plan that is owned by HMCI and the board.

In September, at the start of the 2025/26 academic year, we set out our renewed model for inspecting and grading education providers. These reforms, which came into effect in November 2025, will help us towards our goal of raising standards and improving the lives of all children and learners.

Given how much change the organisation has gone through, both HMCI and the board have agreed that this is the right time to develop a new strategy. We want it to reflect the changes we have made to our inspection framework and our ambitions as we move to implement further reforms across the sector. The Ofsted Board are currently working on our new strategy and we will publish it within the 2026–27 financial year.

In the 2024–25 Annual Reports and Accounts, we noted that we had changed how we report to the executive committee and the board on our progress as an organisation. Instead of reporting on the 2022–27 strategy and the metrics set out there, we publicly report on our progress against the actions set out in our response to the Big Listen and to Dame Christine Gilbert's review in our Big Listen action monitoring reports.

We have continued to publish our Big Listen action monitoring reports this year. At the time of publishing this report, we have completed 108 out of 132 actions.

Martyn Oliver

Sir Martyn Oliver
His Majesty's Chief Inspector

3 July 2026

ACCOUNTABILITY REPORT

Corporate governance report

The corporate governance report contains 3 sections:

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

This section of the report contains information about board members and the executive leadership team, including their significant interests. It describes the Accounting Officer's responsibilities and how they have been assured. It also describes risk management arrangements and assesses the risks to Ofsted.

The report covers the year to 31 March 2026. It includes information about some significant matters up until the date of publication.

Directors' report

Ofsted is a non-ministerial government department sponsored by, but independent of, the DfE.

Ofsted is led by HMCI, Sir Martyn Oliver, who is also both a member of and reports to the board (the Office), which is chaired by Dame Christine Gilbert. Sir Martyn's term of office runs to 31 December 2028.[47] 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.[48]

Executive leadership team

The executive leadership team consists of:

- Sir Martyn Oliver, HMCI
- Louise Grainger, Chief Financial Officer (until December 2025), Chief Financial and Operating Officer (from December 2025)
- Andrew Cook, National Director, Delivery
- Neil Greenwood, National Director, Digital and Operations
- Lee Owston, National Director, Education
- Yvette Stanley, National Director, Regulation and Social Care
- Rory Gribbell, Director, Strategy and Engagement
- Alex Jones, Director, Insights and Research – on secondment at Department for Science, Innovation and Technology
- Jason Bradbury, Director, Insights and Research (from September 2025 for 9 months)
- Matthew Purves, National Director, Ofsted Academy
- Jonathan Smart, Regional Director, North West
- Mike Sheridan, Regional Director, East Midlands and East of England

47. The Education and Inspections Act 2006 (EIA) established the Office for Standards in Education, Children's Services and Skills as a body corporate. The 'board' is not referred to as such in the EIA; instead, the 'Office' refers to the group that comprises the chair, HMCI and between 5 and 10 other board members.
48. 'Ofsted's corporate governance framework', Ofsted, October 2025.

- Katrina Gueli, Regional Director, North East, Yorkshire and Humber
- James McNeillie, Regional Director, South West, and West Midlands
- Caroline Dulon, Regional Director, London, and South East
- Lucia Wilde, Director, People (on secondment at Cabinet Office from January 2026 until January 2027)
- Sally Roberts, Director, People (from January 2026 for 6 months)
- Aftab Arif, Finance Director (from January 2026 for one year)
- Mark Leech, Deputy Director, Communications
- Owen Davies, Deputy Director, Legal Services

Members of the leadership team had the following interests in the period 1 April 2025 to 31 March 2026:

Name	Organisation	Role	Organisation type
Jason Bradbury (executive committee member from September 2025)	Government Statistical Service	Deputy head	Cross-government profession
Matthew Coffey CB (executive committee member until 31 December 2025)	Institute of Regulation	Director/Trustee	Charitable trust
Louise Grainger	King's School	Governor	School
	Ofqual audit and risk assurance committee	Independent external member	Non-ministerial government department
	His Majesty's Treasury Finance Leadership Group	Small and Medium Departments Finance Directors Forum subcommittee member and chair	Government organisation
	Valuation Office Agency's risk and assurance committee	Independent member	Executive agency
Alex Jones (executive committee member until September 2025)	Nonsuch Primary School, Sutton	Parent governor	School
Sir Martyn Oliver	Education honours committee, Cabinet Office	Independent member	Government department
Matthew Purves	Institute for Regulation	Member	Charitable trust
Mike Sheridan	MK Dons Community Trust	Trustee	Charity

Name	Organisation	Role	Organisation type
Yvette Stanley	Youth Endowment Fund	Adviser, social care	Charity
	National Leadership College Board	Board member	Government department
	Kinship	Trustee	Charity
Lucia Wilde (executive committee member until January 2026)	The EY Foundation	Independent trustee	Charity

Board

The board had the following membership during the year:

Name	Notes	Term ends
Hardip Begol CBE	Announced as board member in January 2026 but will not take up post until August 2026	August 2029
Jo Coburn (from February 2026)		February 2029
Dame Christine Gilbert (from September 2025)	Chair	September 2028
Felicity Gillespie	Sat on Ofsted's safeguarding group as an observer until 26 March 2026	July 2026
Dr Chris Hanvey		July 2025
Lucy Heller (from February 2026)		February 2029
Rabbi David Meyer OBE		February 2029
Joanne Moran		July 2030
Sir Martyn Oliver	HMCI	December 2028
Sir Mufti Hamid Patel CBE, Interim Chair (April to August 2025); Senior Board Member (September to December 2025)		December 2025
Martin Spencer	Chair of ARAC	July 2027
Carole Stott OBE		July 2025
Frances Wadsworth CBE (from February 2026)		February 2029
Baroness Laura Wyld		July 2027
Sir Alan Wood (from February 2026)	Sits on Ofsted's safeguarding group as an observer as of 26 March 2026	February 2029
Jon Yates CBE (Senior Board Member as of January 2026)		July 2030
Frank Young		July 2025

ARAC had the following membership during the year:

Name	Notes
Martin Spencer	ARAC Chair and board member
Joanne Moran	Board member
Baroness Laura Wyld	Board member
Jon Yates CBE	Board member
Ian Looker	Co-opted member to February 2026
Robert Hart	Co-opted member from February 2026

Register of interests

Ofsted keeps a register of interests to identify any potential conflicts of interest. Board members and committee members must declare any potential conflicts of interest when they are appointed and again every year, or as soon as they arise in the year.

The policy for managing outside interests, which applies to all Ofsted staff, can be found in the staff report on page 71.

Where a board member has a potential conflict of interest, they do not take part in any discussions or decisions that relate to it.

For the period 1 April 2025 to 31 March 2026, board members and co-opted non-executive members of ARAC reported the following interests.

Name	Organisation	Role	Organisation type
Jo Coburn	Project Syndicate	Facilitator/international conference host	Not-for-profit organisation
	Centre for Policy Research on Men and Boys	Co-Chair	Research organisation
	Times Radio	Times at One presenter	Media organisation

Name	Organisation	Role	Organisation type
Dame Christine Gilbert	Christine Gilbert Associates	Owner	Consultancy (education and public services)
	Education Endowment Foundation	Chair/Trustee	Charity
	Education Development Trust	Member	Charity
	Camden Learning	Independent Chair	Limited company and school company
	Association of Area-based Education Partnerships (AEPA)	Joint Chair	Area-based school partnership association
	University College London Institute of Education	Visiting Professor; Honorary Fellow	University
	London Opportunity Mission Board, Greater London Authority	Board member	Greater London Authority
Felicity Gillespie	Ark Start	Programme advisory group member	Charity
	Kindred Squared	Chief Executive	Charity
	Department for Education	Adviser (Governance and Intervention)	Government department
Dr Chris Hanvey (term ended July 2025)	The Children's Consultancy Ltd	Adviser	Consultancy (children's services)
	Therapeutic Care Journal The Mulberry Bush	Member of the Editorial Board	Company
	Martin James Foundation	Trustee	Charity
	Devon and Cornwall Police	Independent panel member, police misconduct hearings. Occasionally involved in disciplinary hearings against police officers	Police
Robert Hart (co-opted ARAC member from February 2026)	Department for Transport	Deputy Director for Financial Accounting and Control	Government department
	Active Travel England	Audit committee member	Government agency

Name	Organisation	Role	Organisation type
Lucy Heller	Ark Academies	CEO	Multi-academy trust
	Ark Schools	Trustee	Charity and multi-academy trust
	Ark Academies Projects Ltd	Director; Trustee	Private limited company, education
	Ark UK programmes	Trustee	
	Now Teach	Director	Charity
	Purposeful Ventures	Trustee	Charity
	Education Endowment Foundation	Board member	Charity
Ian Looker (co-opted ARAC member until February 2026)	York College	Chair	FES provider
	University of Cumbria	Non-Executive Director	University
Rabbi David Meyer OBE	PaJeS (Partnership for Jewish Schools)	CEO	Charity
	LEAP Educational Consultancy	Director	Consultancy
	Pikuach, Inspectorate for Jewish schools	Advisory Board member	Inspectorate
	Resicare Alliance Ltd	Advisory Board member	Children's home provider
Joanne Moran	Dolphin Housing	Board member	Housing association
	Vivid	Non-Executive Director	Housing association
Sir Martyn Oliver	Education honours committee, Cabinet Office	Independent member	Government department
Sir Mufti Hamid Patel CBE, Interim Chair (April to August 2025); Senior Board Member (September to December 2025)	Star Academies	CEO	Multi-academy trust
	Confederation of School Trusts	Chair	National body for multi-academy trusts
	Education honours committee	Chair	Government department (Cabinet Office)
	National Institute of Teaching	Vice Chair	Teacher training provider
	Star Community Foundation	Trustee	Charity

Name	Organisation	Role	Organisation type
Martin Spencer	London Fire Brigade	Audit committee member	Fire and rescue service
	UK Civil Service Commission	Civil Service Commissioner	Non-departmental government body
	Submarine Delivery Agency	Board member	Government department
	Hampshire and the Isle of Wight NHS Integrated Care Board	Non-Executive Director; Audit committee chair	NHS organisation
Carole Stott OBE (term ended July 2025)	St John's Foundation, Bath	Trustee	Charity
	Bath Spa University	Governor	University
Frances Wadsworth CBE	Department for Education	Adviser: Further Education Commission, Deputy Further Education Commissioner	Government department
	Middlesex University	Deputy board chair	University
	Thames Valley Committee on Justices of the Peace	Lay member	Advisory non-departmental public body
	Family Court, Wiltshire	Magistrate: Justice of the Peace for England and Wales	Courts
Baroness Laura Wyld	AGL Communication	Senior Adviser	Consultancy (communications)
	House of Lords	Member (Conservative) Member, Childhood Vaccinations Committee, Member, Public Services Committee, Member, All Party Parliamentary Group, Global Sexual and Reproductive Health and Rights, Officer, All Party Parliamentary Group, Maternity	Parliament
	Court of the University of Newcastle-Upon-Tyne	Member	University
Sir Alan Wood	Solihull Council Children's Services	Commissioner	Local authority
	UBS UK Donor-Advised Foundation	School Education Adviser	Charity
Jon Yates CBE	Youth Endowment Fund	CEO	Charity
	UK Youth	Trustee	Charity
	Office of the Children's Commissioner	Advisory board member	Non-departmental public body
Frank Young (term ended July 2025)	Parentkind	Chief Policy Officer	Charity

Statement of Accounting Officer's responsibilities

Under the Government Resources and Accounts Act 2000 the Treasury has directed Ofsted to prepare, for each financial year, resource accounts detailing the resources acquired, held or disposed of during the year and the use of resources by the department during the year. The accounts are prepared on an accruals basis and must give a true and fair view of the state of affairs of Ofsted and of its income and expenditure, Statement of Financial Position and cash flows for the financial year. In preparing the accounts, the Accounting Officer is required to comply with the requirements of the Government Financial Reporting Manual and in particular to:

- observe the accounts direction issued by HM Treasury, including the relevant accounting and disclosure requirements, and apply suitable accounting policies on a consistent basis
- make judgements and estimates on a reasonable basis
- state 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
- confirm that the Annual Report and Accounts as a whole is fair, balanced and understandable and to take personal responsibility for the Annual Report and Accounts and the judgements required for determining that it is fair, balanced and understandable

HMCI is Ofsted's Accounting Officer, appointed by HM Treasury. The responsibilities of an Accounting Officer, including responsibility for the propriety and regularity of the public finances for which the Accounting Officer is answerable, for keeping proper records and for safeguarding Ofsted's assets, are set out in 'Managing public money', published by the HM Treasury.[49]

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

Martyn Oliver

Sir Martyn Oliver
His Majesty's Chief Inspector

3 July 2026

49. 'Managing public money', HM Treasury, May 2012 (updated June 2025).

Governance statement

The governance statement describes how Ofsted's governance structures are organised, and how they support the achievement of our objectives. It includes information about board members' attendance of meetings, outlines Ofsted's governance framework and provides an overview of the board's activity throughout this year.

As Accounting Officer, HMCI is responsible for maintaining a sound system of internal control that helps us 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'.[50]

Ofsted adheres to the principles for risk management set out in HM Treasury's 'Orange Book'.[51] Assessment of our compliance with relevant sections of the corporate governance code for central government departments can be found on page 52.[52]

This governance statement describes the corporate governance and risk management arrangements for the period beginning 1 April 2025 and ending 31 March 2026.

Governance structure

Ofsted board

The responsibilities of the board are set out in the corporate governance framework, which was updated in September 2025 to clarify leadership accountabilities and to strengthen the governance and oversight of the non-executive board.[53]

The Deputy HMCI (until December 2025), National Directors for Education and Regulation and Social Care, Directors for Strategy and Engagement and Insights and Research, and the Chief Financial Officer also attended board meetings. Other staff attended, when appropriate, for specific items.

The board met 5 times formally in the reporting period. In this period, the board:

- discussed corporate performance and updates from each business area
- discussed and recommended that HMCI approve the annual report and accounts 2024–25
- received updates from the Chair of the ARAC on the committee's business, including a review of the strategic risk register and all work carried out by our internal audit provider, Government Internal Audit Agency (GIAA) (see further detail below)
- discussed ARAC reports, including the strategic risk register, risk tolerance decisions, and recommendations made by GIAA
- discussed HMCI's Annual Report
- reviewed and challenged the strategic risks and how to mitigate them
- scrutinised finance updates, and recommended that HMCI approve Ofsted's annual budget prepared by the executive committee
- scrutinised the work of Ofsted's safeguarding group

50. 'Managing public money', HM Treasury, May 2012 (updated May 2023).
51. 'Orange book', HM Treasury, May 2013 (updated November 2024).
52. 'Corporate governance in central government departments: code of good practice', HM Treasury and Cabinet Office, April 2017.
53. 'Ofsted's corporate governance framework', Ofsted, October 2025.

- progressed the development of a new Ofsted strategy
- scrutinised reforms to Ofsted's inspection frameworks across all remits, including the revised education inspection framework and future reform to social care inspections
- scrutinised plans to evaluate the renewed education inspection framework
- approved Ofsted's Big Listen action monitoring report
- signed off the renewed corporate governance framework and updated framework agreement with DfE as sponsor department

Effectiveness of corporate governance

Following the publication of Dame Christine Gilbert's independent learning review in July 2024, the board discussed the recommendations and reflected on its effectiveness and opportunities for improvement. The board and HMCI began work on a new corporate governance framework in autumn 2024.[54] The corporate governance framework explains the roles and responsibilities of Ofsted, the board and HMCI, how the board and HMCI work together, and how the board provides effective governance and meets its statutory duties.

Following the appointment of Dame Christine Gilbert as Chair, who started in September 2025, the board finalised and approved the new corporate governance framework. This strengthens accountability and improves the board's oversight of Ofsted's effectiveness. It complies with all relevant aspects of the corporate governance code for central government departments.

Board members also contributed to the review and update of Ofsted's framework agreement with its sponsor department, the DfE. This will be published in 2026, subject to approval by HM Treasury.

This year, there have been substantial changes in the makeup of the board. Sir Mufti Hamid Patel CBE served as interim chair from 1 April to 31 August 2025 until Dame Christine Gilbert assumed the role on 1 September 2025. On this date he resumed his second term as a board member, and left the Ofsted board when this term ended, in December 2025. The terms of Carole Stott OBE, Dr Chris Hanvey and Frank Young ended in July 2025. Four new board members: Jo Coburn, Lucy Heller, Frances Wadsworth CBE and Sir Alan Wood joined the board on 1 February 2026, and Hardip Begol CBE was appointed to join the board with effect from August 2026.

Until he left in December 2025, Sir Mufti Hamid Patel held the role of Senior Board Member. Jon Yates CBE has now stepped into that role.

The chair played an active role in ensuring that the recruitment of board members reflected a diverse balance of skills and experience. New and existing board members have been supported to develop their knowledge through inductions and information sessions targeted at key areas of Ofsted's work, such as early years safeguarding and regulation, and education inspection improvement. Once new board members had taken up their roles, 2 board development sessions were held in February and March 2026 to clarify roles, responsibilities and priorities. These sessions also helped the process of building a strong team.

54. Recommendation 13 of the review stated that 'Ofsted should review its governance framework to strengthen the role of the board with the aim of establishing constructive challenge to support Ofsted in its learning and reform'. 'Ofsted's response to the independent learning review by Dame Christine Gilbert', Ofsted, September 2024.

Throughout this year, the board has reflected on its effectiveness and made significant progress on improving governance arrangements, in line with the code of good practice as it applies to Ofsted. This work is ongoing, and the board will reflect regularly on its effectiveness and impact throughout the coming year. Once all new board members are in place and the new strategy, which will be published later this year, has had time to bed in, we will undertake a board effectiveness review.

Audit and risk assurance committee

The board can delegate functions to committees. The ARAC is the only board committee currently.

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 our corporate governance framework.[55]

In the reporting period, the committee had 4 board members and one independent financially qualified 'co-opted' member. Martin Spencer continued to chair the committee during the reporting period.

As Accounting Officer, HMCI attends committee meetings along with the Chief Financial and Operating Officer. The internal auditors and the National Audit Office also attend. The chair chooses to attend each ARAC meeting as an observer, and other members of staff attend too, when appropriate.

Between 1 April 2025 and 31 March 2026, as reported to the Ofsted board in June 2026, the committee:

- monitored the implementation of audit recommendations and reviewed internal audit reports on Ofsted's cyber incident response and information security arrangements, payroll and controls, and operational readiness in relation to the implementation of the renewed education inspection framework and Ofsted's Big Listen action monitoring report
- scrutinised risk management arrangements and the strategic risk register
- set the risk tolerance for each strategic risk
- reviewed the financial position and forecast
- reviewed the Annual Report and Accounts 2024–25 before it was submitted for audit and Accounting Officer certification
- reviewed and approved the proposed timeline for producing the 2025–26 Annual Report and Accounts
- reviewed the work of the Ofsted Academy and discussed its alignment with Ofsted's strategic objectives and how its success will be measured

55. 'Ofsted's corporate governance framework', Ofsted, February 2014 (updated October 2025).

Board and committee member attendance: 1 April 2025 to 31 March 2026

Meetings attended (out of possible)

Board member	Actual/possible (Board)	Actual/possible (ARAC)
Sir Martyn Oliver	5/5	5/5
Sir Mufti Hamid Patel	3/3	
Martin Spencer	3/5	5/5
Carole Stott OBE	1/1	
Baroness Laura Wyld	4/5	5/5
Felicity Gillespie	3/5	
Joanne Moran	5/5	5/5
Jon Yates CBE	5/5	4/5
Frank Young	1/1	
Dr Chris Hanvey	1/1	
Rabbi David Meyer OBE	5/5	
Dame Christine Gilbert	3/3	2 (as an observer)
Sir Alan Wood	1/1	
Jo Coburn	1/1	
Frances Wadsworth CBE	1/1	
Lucy Heller	1/1	
Ian Looker (ARAC co-opted member)	n/a	4/5
Robert Hart (newly appointed ARAC co-opted member)	n/a	1/1

One Ofsted board member is a permanent member of the SCS performance and remuneration committee, and another is a standing member of Ofsted's Safeguarding group. Throughout the year, various board members supported delivery of Ofsted's key strategic priorities as members of groups such as the Ofsted Academy committee and the inspector workload working group.

Executive committee

We made a number of changes to our executive governance structure during this reporting period. In April 2025, the Ofsted Academy was made a new directorate. During this time, the Deputy HMCI role was vacated and a new Chief Financial and Operating Officer role was created. Regional directors now report to the National Director, Delivery. The Director of People is on secondment at the Cabinet Office, and the Director of People reports into the Chief Financial and Operating Officer. A new Finance Director role was also created.[56] In addition, the Director, Insights and Research went on secondment to the Department for Science, Innovation and Technology, and the Deputy Director, Data and Insight stepped into the role as Acting Director, Insights and Research.

56. The Chief Financial and Operating Officer and Finance Director roles were created on a temporary basis. All roles filled through temporary appointment will be appointed through fair and open competition when appropriate to do so.

Ofsted's executive committee is chaired by HMCI. The executive committee is made up of HMCI, National Director, Delivery, National Director, Digital and Operations, Chief Financial and Operating Officer, National Directors for Education, Social Care and Ofsted Academy, Directors of Strategy and Engagement, Insights and Research, and People, and the regional directors. The Deputy Director for Communications and the Deputy Director for Legal Services also attend the committee. The Deputy HMCI was a member until December 2025, when the role was vacated. The Finance Director was also invited to join the executive committee in January 2026. Please see the 'Governance structure' section for further recent changes to the executive committee from the end of December 2025.

The executive committee advises and supports HMCI with issues that have a significant operational or strategic impact on Ofsted. This includes the implementation and delivery of Ofsted's strategic priorities, as agreed with the Ofsted board. Attendees have oversight of operational change and business-as-usual activity and scrutinise monthly finance, performance and risk reports.

For the period 1 April 2025 to 31 March 2026, the executive committee met monthly.

The operational groups described in this section escalate risks, concerns and decisions to the executive committee and HMCI where necessary.

The directors' management committee is a forum for discussing strategy, policy and practice, which are matters that have delivery implications for Ofsted. It advises and supports the National Director for Delivery and the Chief Financial and Operating Officer on matters that need agreement from more than one director, or that have a national impact. The meeting is chaired by the National Director for Delivery and attended by all national and regional directors, and the Deputy Directors for Legal Services, Communications, and Selection, Risk Assessment and Forecasting. Star chambers are attended by regional directors, assistant regional directors and delivery business managers (other senior HMI attend as requested by their regional director) 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. Since July 2024, this meeting has been chaired by the National Director, Delivery. There is a separate star chamber for operations, which looks at the performance of the 3 applications, regulatory and contact (ARC) teams (complaints about schools, contact and administration and ARC regulatory), the inspection planning team, and inspection quality and complaints administration.

The Deputy HMCI's fortnightly oversight meeting was introduced in June 2024, to scrutinise and challenge all aspects of Ofsted's priorities for 2025 and to embed a coherent operating model. The oversight meeting was the main decision-making forum for making sure strategic priorities were delivered at pace. It ensured that all policy, delivery, strategy and operational aspects were considered. The meeting was chaired by the Deputy HMCI and attended by all national directors and the Regional Director, East Midlands and East of England. In October 2025, we merged this meeting with the directors' management committee.

Risk management

For the period 1 April to 31 March 2026, Ofsted regularly considered, scrutinised and updated its executive and strategic risks in line with its risk management policy, the Orange Book guidance and the corporate governance framework.

Strategic risks

Ofsted carries out a wide range of activities to achieve its statutory responsibilities, strategic priorities, and objectives. All of these activities, no matter how well planned, will carry some level of risk to their success. To ensure that the correct systems and processes are in place to manage strategic, executive and operational risks across all of our work, last year we reviewed and updated our approach to risk management. This included a new way of reporting strategic risks to the executive and the board, a re-energised commissioning process, and a refreshed risk management policy designed to align our risk management processes even more closely with the government's Orange Book guidance. Introducing this process across the organisation has given all staff more effective oversight of the key risks that affect multiple aspects of Ofsted's work. The executive committee discusses strategic risks regularly, especially when considering business planning.

HMCI is responsible for Ofsted's risk management processes. Five times a year, the executive committee jointly reviews and monitors strategic risks, identifies further mitigating actions, and agrees on updates to the risk register. The Ofsted board and ARAC also receive an update as a standing item. The ARAC sets the tolerance for each of the risks on the strategic risk register. This is then scrutinised and approved by the board. At each board meeting, the chair of the ARAC reports directly to the board on the rationale for the risk rating, tolerance and challenge provided by ARAC members, and the progress made. These arrangements are set out in the corporate governance framework.

Risks are owned by executive committee members. Risk owners ensure at all times that the risk is being reported at the right level, that escalation/de-escalation routes are established and followed, that a clear audit trail of any changes is established and maintained, and that any feedback from the executive committee, ARAC or the board is implemented fully.

Here we provide a high-level summary of Ofsted's strategic risks.

Reputational

We have introduced ambitious reforms in our education remits and we have further reforms to our social care remits to come. We will need to continue our efforts to work closely with the professionals in these sectors. Our strategic risk register considers how we can maintain this confidence, while also retaining the trust of parents, carers and the wider public, as we move forward with these reforms. The risk register also considers our ability, resources and expertise to respond to high-profile cases in our inspection and regulatory work quickly and effectively.

Operational

Our strategic risk register includes a risk of Ofsted not delivering our inspection targets. Another important strategic risk is that our work fails to sufficiently safeguard children or identify clearly what others need to do to strengthen their safeguarding arrangements. We continue to work to ensure there are mitigating actions in place, including thorough and consistent policies and processes, strong selection controls, and a strategic focus on recruitment.

Workforce

To make our ambitious reforms happen, we need a productive and committed workforce. There are 2 relevant strategic risks: how we retain a high-quality workforce consistently across the organisation and how we maintain a productive working environment that our people, especially inspectors and regulators, can thrive in. We will continue to invest in training and development for all our staff to make sure they have the knowledge and skills to be highly effective in their roles.

External factors

The changes we are making involve large streams of work and competing pressure points, and success depends on interdependent pieces of work being completed.The strategic risk register considers a number of workstreams that rely on additional funding, in particular necessary investment in our data and digital systems. We mitigate these risks by running comprehensive scenarios, through business planning across the whole organisation, and by building constructive and transparent relationships with the DfE and other relevant stakeholders.

Data incidents

This year, a total of 213 information-related security events have been reported, all of which were contained.

Forty of these were categorised as breaches of GDPR, with none resulting in a notification being submitted to the Information Commissioner's Office.

The most common types of GDPR breaches related to emails and attachments being sent to incorrect recipients.

We continue to focus on educating colleagues on the importance of handling information in line with expected standards.

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. Ofsted makes full use of its internal audit function and ensures that new, and higher risk, projects are brought into scope of internal audit to maximise assurance.

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. This was the same opinion as last year, and reflected developments such as the ongoing embedding of changes to strategic risk management and safeguarding learning review governance, inspection reforms, and the launch of the Ofsted Academy as a directorate.

Overall, GIAA issued 5 'substantial' and 4 'moderate' reports and gave the view that there is a continued improving direction of travel regarding Ofsted's framework for governance, risk management and control.

Functional standards

Ofsted adheres to the 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 is completed to assure HMCI of the effectiveness of the governance and internal control framework, as set out above.

HMCI reviews the systems to minimise risks and to help us achieve our policy aims and objectives. This includes reviewing the standard mid- and end-of-year checks that senior civil servants make to manage risks in their area. The assurance review is a structured means of identifying and assessing the main sources of assurance in the organisation. 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. There were no significant deviations identified in the period to 31 March 2026.

In reviewing these statements twice a year, and overseeing preparation of the Annual Report and Accounts, HMCI is confident in the level of scrutiny and assurance provided by all internal controls.

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 (page 53).

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 to 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 performance and remuneration committee consisting of HMCI, SCS 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. The role of the non-executive board member is to quality assure the process and make sure 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 follow standard Civil Service performance processes for SCS and our SCS pay and remuneration committee moderates performance outcomes to ensure processes are applied fairly and consistently.

Remuneration report part B: audited

Non-executive remuneration

The remuneration of board members for the year ending 31 March 2026 was as follows:

	Remuneration £'000	
Name	**2025–26**	**2024–25**
Dame Christine Gilbert (Chair from 1 September 2026)	**30–35 (55-60 FYE)**	-
Felicity Gillespie	**5–10**	5–10
Dr Chris Hanvey (finished 31 July 2025)	**0–5 (5-10 FYE)**	5–10
David Meyer OBE	**5–10**	5–10
Joanne Moran	**5–10**	5–10
Sir Mufti Hamid Patel CBE (interim chair from 1 April to 31 August) (1 September to 31 December 2025)	**20–25 (55 – 60 FYE)** **0-5 (5-10 FYE)**	5–10
Carole Stott OBE (finished 31 July 2025)	**0–5 (5-10 FYE)**	5–10
Jon Yates CBE	**5–10**	5–10
Frank Young (finished 31 July 2025)	**0–5 (5-10 FYE)**	5–10
Baroness Laura Wyld	**5–10**	5–10
Martin Spencer	**5–10**	5-10
Jo Coburn (from 1 February 2026)	**0–5 (5-10 FYE)**	–
Lucy Heller (from 1 February 2026)	**0–5 (5-10 FYE)**	–
Frances Wadsworth CBE (from 1 February 2026)	**0–5 (5-10 FYE)**	–
Sir Alan Wood CBE (from 1 February 2026)	**0–5 (5-10 FYE)**	–

Remuneration of executive committee members

The remuneration of the most senior staff for the year ending 31 March 2026 was as follows:

	Salary (£'000)		Bonus payments (£'000)		Benefits in kind (to nearest £100)		Pension benefits (to nearest £1,000)		Total (£'000)	
	2025–26	2024–25	2025–26	2024–25	2025–26	2024–25	2025–26	2024–25	2025–26	2024–25
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Sir Martyn Oliver	175–180	170–175	–	–	–	–	69,000	66,000	245–250	235–240
Matthew Coffey (executive committee member until 31 December 2025)	125–130 (170 – 175 FYE)	165–170	0–5	0–5	–	–	45,000	100,000	175–180	270–275
Louise Grainger	130–135	115–120	0–5	0–5	–	–	50,000	47,000	185–190	170–175
Andrew Cook	150–155	145–150	0–5	0–5	–	–	40,000	98,000	190–195	245–250
Neil Greenwood	135–140	125–130	0–5	0–5	–	–	20,000	92,000	155–160	225–230
Lee Owston	125–130	120–125	0–5	0–5	–	–	51,000	47,000	180–185	170–175
Yvette Stanley	145–150	140–145	0–5	0–5	–	–	58,000	56,000	210–215	205–210
Alex Jones (executive committee member until September 2025)	50–55 (130 – 135 FYE)	130–135	0–5	0–5	–	–	14,000	76,000	70–75	205–210
Lucia Wilde (executive committee member until January 2026)	80–85 (105 – 110 FYE)	95–100	–	0–5	–	–	61,000	114,000	140–145	210–215
Matthew Purves*	140–145	135–140	0–5	0–5	–	–	66,000	62,000	210–215	235–240
Mike Sheridan	145–150	150–155	0–5	0–5	–	–	58,000	56,000	205–210	210–215
Rory Gribbell	125–130	115–120	0–5	–	–	–	49,000	46,000	180–185	160–165
Caroline Dulon	140–145	135–140	0–5	–	–	–	56,000	53,000	195–200	185–190

	Salary (£'000)		Bonus payments (£'000)		Benefits in kind (to nearest £100)		Pension benefits (to nearest £1,000)		Total (£'000)	
	2025–26	2024–25	2025–26	2024–25	2025–26	2024–25	2025–26	2024–25	2025–26	2024–25
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Katrina Gueli	140–145	140–145	0–5	–	–	–	56,000	54,000	200–205	195–200
Jonathan Smart	125–130	115–120	0–5	–	–	–	51,000	45,000	180–185	160–165
James McNeillie	140–145	135–140	0–5	0–5	3,000	3,700	55,000	53,000	200–205	195–200
Mark Leech	105–110	55–60 (FYE 100–105)	0–5	–	–	–	42,000	43,000	150–155	100–105
Kate Warburton (executive committee member until July 2025)	25–30 (105 – 110 FYE)	55–60 (FYE 100–105)	0–5	–	–	–	24,000	32,000	55–60	90–95
Owen Davies (executive committee member from June 2025)	75–80 (90 – 95 FYE)	–	–	–	–	–	42,000	–	115–120	–
Sally Roberts (executive committee member from January 2026)	20–25 (90 – 95 FYE)	–	–	–	–	–	8,000	–	25–30	–
Aftab Arif (executive committee member from January 2026)	20–25 (90 – 95 FYE)	–	–	–	–	–	15,000	–	35–40	–

	Salary (£'000)		Bonus payments (£'000)		Benefits in kind (to nearest £100)		Pension benefits (to nearest £1,000)		Total (£'000)	
	2025–26	2024–25	2025–26	2024–25	2025–26	2024–25	2025–26	2024–25	2025–26	2024–25
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Jason Bradbury (executive committee member from September 2025)	65–70 (115 – 120 FYE)	–	–	–	–	–	5,000	–	70–75	–

* Opening balances for pension disclosures for some members are not consistent with the closing balances reported in the prior year. This is due to the availability in 2025/26 of more up-to-date data relevant to the calculation of the prior year benefits.

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

*** FYE = full-year equivalent.

'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.

Fair pay disclosure (as at 31 March 2026)

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

		2025–26	2024–25	% Change
		£'000		
Highest-paid director	Salary and allowances	**175–180**	170–175	3.3
	Performance pay and bonuses	**–**	–	–
Employees (average by full-time equivalent)	Salary and allowances	**62.7**	60.2	4.2
	Performance pay and bonuses	**0.5**	0.1	400

In 2025–26, we increased the reward and recognition budget for non-SCS staff. This remains within our permitted non-consolidated pay remit.

Remuneration	2025–26		2024–25	
	Value (£'000)	Ratio	Value (£'000)	Ratio
Banded mid-point for highest-paid director	**177.5**	–	172.5	–
Upper quartile of total	**82.1**	**2.2**	83.1	2.1
Mid-point of total (median)	**60.5**	**2.9**	57.5	3.0
Lower quartile of total	**38.4**	**4.6**	36.4	4.7

Salary component	2025–26	2024–25
	Value	Value
	(£'000	£'000
Banded mid-point for highest-paid director	**177.5**	172.5
Upper quartile of total	**82.1**	83.1
Mid-point of total (median)	**59.9**	57.5
Lower quartile of total	**37.9**	36.4

The banded remuneration of the highest-paid director in Ofsted in the financial year 2025–26 was £175,000 to £180,000 (2024–25: £170,000 to £175,000). This was 2.9 times (2024–25: 3.0) the median remuneration of the workforce, which was £60,500 (2024–25: £57,500).

In 2025–26, no employees were paid more than the highest-paid director (2024–25: also none). Remuneration ranged from £26,074 to £178,881 (2024–25: £25,011 to £173,250).

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 (CETV) of pensions.

Pension benefits

The pension entitlements of the most senior members of staff for the year ending 31 March 2026 were as follows:

Name	Accrued pension at pension age as at 31/03/2026	Real increase in pension and related lump sum at pension age	CETV at 31/03/2026	CETV at 31/03/2025	Real increase in CETV
	£'000	£'000	£'000	£'000	£'000
Sir Martyn Oliver	**5–10**	2.5–5	**138**	**74**	47
Matthew Coffey (executive committee member until December 2025)	**65–70 plus a lump sum of 150–155**	2.5–5 plus a lump sum of 0	**1,525**	**1,419**	32
Louise Grainger	**40–45**	2.5–5	**686**	**620**	34
Andrew Cook	**55–60**	2.5–5	**1,178**	**1,127**	28
Neil Greenwood	**55–60**	0–2.5	**1,036**	**973**	3
Lee Owston	**30–35**	2.5–5	**414**	**364**	29
Yvette Stanley	**25–30**	2.5–5	**468**	**396**	47
Alex Jones (executive committee member until September 2025)	**50–55**	0–2.5	**840**	**801**	5
Lucia Wilde (executive committee member until January 2026)	**40–5 plus a lump sum of 80–85**	2.5–5 plus a lump sum of 2.5–5	**865**	**797**	47
Matthew Purves*	**50–55**	2.5–5	**813**	**727**	39
Mike Sheridan	**50–55**	2.5–5	**803**	**732**	38
Rory Gribbell*	**10–15**	2.5–5	**120**	**86**	22
Caroline Dulon	**30–35**	2.5–5	**437**	**375**	38
Katrina Gueli	**45–50**	2.5–5	**858**	**779**	43
Jonathan Smart	**20-25**	2.5–5	**334**	**283**	33
James McNeillie	**40–45**	2.5–5	**641**	**577**	36
Mark Leech	**25–30**	0–2.5	**372**	**327**	27
Kate Warburton (executive committee member until July 2025)	**25–30 plus a lump sum of 55–60**	0–2.5 plus a lump sum of 0	**602**	**553**	18
Owen Davies (executive committee member from June 2025)	**35–40 plus a lump sum of 85–90**	0–2.5 plus a lump sum of 0–2.5	**766**	**712**	31

Name	Accrued pension at pension age as at 31/03/2026	Real increase in pension and related lump sum at pension age	CETV at 31/03/2026	CETV at 31/03/2025	Real increase in CETV
	£'000	£'000	£'000	£'000	£'000
Sally Roberts (executive committee member from January 2026)	**15–20**	0–2.5	**199**	–	4
Aftab Arif (executive committee member from January 2026)	**25–30**	0–2.5	**370**	–	8
Jason Bradbury (executive committee member from September 2025)	**60–65**	0–2.5	**1,184**	–	-4

* Opening balances for pension disclosures for some members are not consistent with the closing balances reported in the prior year. This is due to the availability in 2025/26 of more up-to-date data relevant to the calculation of the prior year benefits.

** In 2022–23, the pension benefits of any members affected by the public service pensions remedy were reported based on alpha membership for the period between 1 April 2015 and 31 March 2022. Since 2023–24, these have been reported based on PCSPS membership for the same period.

Civil service pensions

Pension benefits are provided through the Civil Service pension arrangements. Before 1 April 2015, the only scheme was the Principal Civil Service Pension Scheme (PCSPS), which is divided into different sections – classic, premium and classic plus provide benefits on a final salary basis, while nuvos provides benefits on a career average basis. From 1 April 2015, a new pension scheme for civil servants was introduced – the Civil Servants and Others Pension Scheme, or alpha, which provides benefits on a career average basis. All newly appointed civil servants, and the majority of those already in service, joined the new scheme.

The PCSPS and alpha are unfunded statutory schemes. Employees and employers make contributions (employee contributions range between 4.6% and 8.05%, depending on salary). The balance of the cost of benefits in payment is met by monies voted by Parliament each year. Pensions in payment are increased annually in line with the Pensions Increase legislation. Instead of the defined benefit arrangements, employees may opt for a defined contribution pension with an employer contribution, the partnership pension account.

In alpha, pension builds up at a rate of 2.32% of pensionable earnings each year, and the total amount accrued is adjusted annually in line with a rate set by HM Treasury. Members may opt to give up (commute) pension for a lump sum up to the limits set by the Finance Act 2004. All members who switched to alpha from the PCSPS had their PCSPS benefits 'banked', with those with earlier benefits in one of the final salary sections of the PCSPS having those benefits based on their final salary when they leave alpha.

The accrued pensions shown in this report are the pension the member is entitled to receive when they reach normal pension age, or immediately on ceasing to be an active member of the scheme if they are already at or over normal pension age. Normal pension age is 60 for members of classic, premium and classic plus, 65 for members of nuvos, and the higher of 65 or state pension age for members of alpha. The pension figures in this report show pension earned in PCSPS or alpha – as appropriate. Where a member has benefits in both the PCSPS and alpha, the figures show the combined value of their benefits in the 2 schemes, but note that the constituent parts of that pension may be payable from different ages.

When the government introduced new public service pension schemes in 2015, there were transitional arrangements that treated existing scheme members differently based on their age. Older members of the PCSPS remained in that scheme, rather than moving to alpha. In 2018, the Court of Appeal found that the transitional arrangements in the public service pension schemes unlawfully discriminated against younger members (the 'McCloud judgment').

As a result, steps are being taken to remedy those 2015 reforms, making the pension scheme provisions fair to all members. The public service pensions remedy is made up of 2 parts. The first part closed the PCSPS on 31 March 2022, with all active members becoming members of alpha from 1 April 2022. The second part removes the age discrimination for the remedy period, between 1 April 2015 and 31 March 2022, by moving the membership of eligible members during this period back into the PCSPS on 1 October 2023.

The accrued pension benefits, CETV and single total figure of remuneration reported for any individual affected by the public service pensions remedy have been calculated based on their inclusion in the PCSPS for the period between 1 April 2015 and 31 March 2022, following the McCloud judgment. The public service pensions remedy applies to individuals that were members, or eligible to be members, of a public service pension scheme on 31 March 2012 and were members of a public service pension scheme between 1 April 2015 and 31 March 2022. The basis for the calculation reflects the legal position that members who were affected have been rolled back into the PCSPS for the remedy period and that this will apply unless the member actively exercises their entitlement on retirement to decide instead to receive benefits calculated under the terms of the alpha scheme for the period from 1 April 2015 to 31 March 2022.

The partnership pension account is an occupational defined contribution pension arrangement which 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). The employee does not have to contribute but, where they do make contributions, the employer will match 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).

Following the transition to a new administrator for the Civil Service Pension Fund in December 2025, there were some operational challenges in processing pension benefits. These issues, which were outside Ofsted's direct control, affected a small number of colleagues. In response, government departments, including Ofsted, were asked to provide access to transitional support loans to affected individuals while the issues were resolved. The position has been kept under review and appropriate mitigations put in place to support staff. The Cabinet Office provides regular updates on its progress in resolving the unacceptable service levels experienced by members of the Civil Service Pension Scheme.[57]

Further details about the Civil Service pension arrangements can be found at the website www.civilservicepensionscheme.org.uk.

57. 'Civil Service pension recovery plan updates', Cabinet Office, February 2026 (updated April 2026).

Compensation for loss of office for executive committee members

No 'compensation for loss of office' payments were made to executive committee members in 2025–26 (2024–25: none).

Cash equivalent transfer values

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

Real increase in CETV

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

Staff report part A: audited

Staff numbers (average full-time equivalent numbers)

Type of staff	2025–26 Permanently employed staff	2025–26 Others	2025–26 Total	2024–25 Total
Executive committee	**19**	**0**	**19**	16
Other SCS	**15**	**0**	**15**	15
Inspection	**1,050**	**1**	**1,051**	991
APT*	**994**	**93**	**1,087**	1,036
Total	**2,078**	**94**	**2,172**	2,058
Of which: staff engaged on capital projects	**22**	**1**	**23**	18

* Administrative, professional and technical.

Staff costs

	2025–26 Permanently employed staff £'000	2025–26 Others £'000	2025–26 Total £'000	2024–25 Total £'000
Wages and salaries	**124,530**	**6,238**	**130,768**	117,971
Social security costs	**17,155**	**171**	**17,326**	13,254
Pension costs	**34,945**	**295**	**35,240**	32,161
Apprentice levy	**614**	**–**	**614**	556
Termination benefits	**119**	**–**	**119**	197
Sub-total	**177,363**	**6,704**	**184,067**	164,139
Less recoveries in respect of outward secondments	**(377)**	**–**	**(377)**	(169)
Less capitalised costs	**(1,245)**	**(309)**	**(1,554)**	(1,471)
Total net costs	**175,741**	**6,395**	**182,136**	162,499

Staffing costs increased by £19m compared to last year. This was largely due to increased staffing levels to support frontline delivery, particularly in social care, schools and early years inspection, alongside more limited growth in the APT workforce. Additional cost pressures arose from the annual pay award and the increase in employer National Insurance contribution rates.

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 2025–26.

Number of exit packages by cost band

Exit package cost band £'000	Number of compulsory redundancies	Number of other departures agreed	2025–26 total number of exit packages by cost band	2024–25 total number of exit packages by cost band
0–10	–	–	–	–
10–25	–	–	–	1
25–50	–	–	–	2
50–100	–	–	–	2
100–150	–	–	–	–
150–200	–	–	–	–
200+	–	–	–	–
Total number of exits	**–**	**–**	**–**	5
Total resource cost £'000	**–**	**–**	**–**	197

Ofsted had no reportable exits in 2025–26 under the Civil Service Compensation Scheme or other compensation schemes. Two special severance payments were made to employees following agreement to terminate their employment; these payments are disclosed in the Parliamentary Accountability disclosures.

Staff report part B: unaudited

Staff composition

On 31 March 2026, Ofsted directly employed 2,214 staff across England.

Headcount by sex

	Female	Male	Total
Executive committee	5	13	18
Other SCS	13	5	18
Inspection	853	266	1,119
APT	669	390	1,059
Total	**1,540**	**674**	**2,214**

Number of senior civil servants by pay band

Grade	As at 31 March 2026	As at 31 March 2025
Permanent secretary equivalent	1	1
SCS Band 3	0	1
SCS Band 2	13	13
SCS Band 1	22	18
Total	**36**	**33**

Monitoring of consultancy and temporary staff

Ofsted has used the public sector resourcing framework, operated by the Crown Commercial Service, to procure new agency staff and interim contractors.

	2025–26	2024–25
	£'000	£'000
Consultancy	**310**	174
Temporary and agency staff	**4,953**	3,405

Volumes of work and staff vacancies meant that additional temporary and agency staff were required across administrative, legal and data roles in 2025–26.

Off-payroll engagements

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 2026, earning £245 per day or greater

Number of existing engagements as of 31 March 2026	11
Of which, number that existed:	
Less than 1 year	5
For between 1 and 2 years	4
For between 2 and 3 years	–
For between 3 and 4 years	–
For 4 or more years	2

All highly paid off-payroll workers engaged at any point during the year ended 31 March 2026, earning £245 per day or greater

Number of temporary off-payroll workers engaged during the year ended 31 March 2026	19
Of which:	
Not subject to off-payroll legislation	19
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 2025–26. There were 37 on-payroll engagements of board members and/or senior officials with significant financial responsibility in 2025–26.

Employee matters

Sickness

Sickness absence as at 31 March 2026 was 7.2 days, which is lower than last year (7.3 days as at 31 March 2025). This is above our organisational target of 6.8 days. Twenty-eight per cent of absences are due to mental health. Although this is lower than the Civil Service average, we will continue our efforts to reduce it.

Turnover

Staff turnover as at 31 March 2026 was 8.6%, which is lower than last year (10.6% as at 31 March 2025). There continues to be variation between teams and grades. Recruitment and retention of talent continue to be priorities.

Supportive employment practices

During the year, Ofsted continued to prioritise staff wellbeing and safety. We delivered a range of wellbeing initiatives and increased the number of trained mental health first aiders across the organisation.

We also maintained specialist support for workplace adjustments, ensuring timely provision of equipment and advice to support staff needs, including for new starters where possible from day one.

All staff have access to an employee assistance programme, which offers confidential advice and short-term counselling without the need for management involvement.

To improve the safety of lone-working staff, we have introduced a physical lone-worker ID badge holder to replace the previous app-based system. This provides a more accessible and reliable means of raising an alert.

Bullying, discrimination and harassment remain uncommon in Ofsted; however, we continue to prioritise this area. Our bullying, discrimination and harassment working group brings together insight from across the organisation. It provides a forum for discussion and challenge that informs communications, guidance and training and helps to direct how we continue to improve our approach.

Whistleblowing (internal)

During the 2025–26 financial year, we received no whistleblowing reports, and no related investigations were required.

We consider our whistleblowing arrangements to be effective. However, we recognise the importance of remaining proactive in the absence of reported cases. We have put clear and accessible processes in place for raising concerns, either internally or externally. We also have appropriate protections to ensure that individuals are not disadvantaged for raising concerns. To support this, we have introduced 'speak up champions', who can guide colleagues to available support, including whistleblowing channels.

Anti-bribery and corruption

Ofsted employees are expected to act with 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 about 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 managed appropriately can jeopardise Ofsted's public standing and trust in our judgements. Our conflicts of interest policy is 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 and those of the Civil Service code. 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. These are separate policies available to all employees. Business appointments are also covered in the letter confirming an employee's leaving arrangements. This financial year we saw a total of 17 business appointment rules applications submitted, one from the SCS, and the remainder from non-SCS grades. Of these, only one had a condition set.

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. An understanding of the budgeting framework and an explanation of key terms is provided in the financial review section of the performance report. Further information on the Public Spending Framework and the reasons why budgeting rules are different from IFRS are also 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. The financial review, in the Performance Report, provides a summarised discussion of outturn against estimate and functions 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.

Summary tables – mirrors part 1 of the Estimates

Summary table 2025–26

		Outturn			Estimate			Outturn vs Estimate, saving/ (excess)	Prior year outturn total
		Voted	Non-voted	Total	Voted	Non-voted	Total	2025–26	2024–25
Type of spend	Reference	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Departmental expenditure limit (DEL)									
– Resource	SOPS 1.1	170,180	–	170,180	172,957	–	172,957	2,777	153,770
– Capital	SOPS 1.2	14,777	–	14,777	42,300	–	42,300	27,523	5,092
Total DEL		184,957	–	184,957	215,257	–	215,257	30,300	158,862
AME									
– Resource	SOPS 1.1	(1,536)	–	(1,536)	1,240	–	1,240	2,776	1,401
– Capital	SOPS 1.2	703	–	703	2,000	–	2,000	1,297	18
Total AME		(833)	–	(833)	3,240	–	3,240	4,073	1,419
Total budget		184,124	–	184,124	218,497	–	218,497	34,373	160,281
Total resource	SOPS 1.1	168,644	–	168,644	174,197	–	174,197	5,553	155,171
Total capital	SOPS 1.2	15,480	–	15,480	44,300	–	44,300	28,820	5,110
Total		184,124	–	184,124	218,497	–	218,497	34,373	160,281

The main reason for the underspend is changes in the expected timing and value of leases for administrative buildings, which impacts on Capital DEL. When Ofsted enters into a new lease, we are required to capitalise its full life cost as an asset. High-level assumptions, made when these budgets were set, have changed due to events beyond our control. These office moves, which are part of the Government Property Agency's programme to rationalise Civil Service Office space, are now scheduled to take place towards the end of 2026-27.

The negative resource AME outturn mainly relates to provisions being written back. There is a breakdown of this is in note 11.

More information about financial performance and comparisons to previous years has been included in the funding section of the performance report.

Net cash requirement 2025–26

		2025–26			2024–25
		Outturn total	Estimate total	Outturn vs Estimate, saving/ (excess)	Prior year outturn total
	Reference	£'000	£'000	£'000	£'000
Net cash requirement	SOPS 3	**163,617**	**172,205**	**8,588**	151,065

Administration costs 2025–26

		2025–26			2024–25
		Outturn total	Estimate total	Outturn vs Estimate, saving/ (excess)	Prior year outturn total
	Reference	£'000	£'000	£'000	£'000
Administration costs	SOPS 1.1	**19,773**	**24,544**	**4,771**	17,593

Notes to the Statement of Outturn against Parliamentary Supply, 2025–26

SOPS 1 – Outturn detail by Estimate line

SOPS 1.1 Analysis of resource outturn by Estimate line

	2025–26									2024–25
	Administration			Programme			Outturn			
	Gross	Income	Net	Gross	Income	Net	Total	Net total Estimate	Outturn vs Estimate, saving/ (excess)	Prior year outturn total
Type of spend (Resource)	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Spending in departmental expenditure limits (DEL)										
Voted expenditure	19,773	–	19,773	208,475	(58,068)	150,407	170,180	172,957	2,777	153,770
Spending in AME										
Voted expenditure	–	–	–	(1,536)	–	(1,536)	(1,536)	1,240	2,776	1,401
Total	19,773	–	19,773	206,939	(58,068)	148,871	168,644	174,197	5,553	155,171

SOPS 1.2 Analysis of net capital outturn by Estimate line

	2025–26					2024–25
	Outturn					
	Gross	Income	Net	Net total Estimate	Outturn vs Estimate, saving/ (excess)	Prior year outturn total
Type of spend (Capital)	£'000	£'000	£'000	£'000	£'000	£'000
Spending in departmental expenditure limits (DEL)						
Voted	14,777	–	14,777	42,300	27,523	5,092
Spending in AME						
Voted	703	–	703	2,000	1,297	18
Total	15,480	–	15,480	44,300	28,820	5,110

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

Item	Reference	Outturn total 2025–26	Prior year outturn total 2024–25
Total resource outturn	SOPS 1.1	**168,644**	155,171
Add:			
Research costs classified as capital DEL in the SOPS under ESA 10, but treated as operating costs in the SoCNE		**765**	1,390
Less:			
Income payable to the Consolidated Fund	SOPS 4	**(5)**	–
Net operating expenditure in consolidated SoCNE	SoCNE	**169,404**	156,561

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

		2025–26		
		Outturn	Estimate	Outturn vs Estimate, saving/ (excess)
	Reference	£'000	£'000	£'000
Resource outturn	SOPS 1.1	168,644	174,197	5,553
Capital outturn	SOPS 1.2	15,480	44,300	28,820
Total outturn		184,124	218,497	34,373
Adjustments to remove non-cash items:				
Depreciation, amortisation and impairments		(10,418)	(11,762)	(1,344)
New provisions and adjustments to previous provisions		1,222	(3,300)	(4,522)
Auditor's remuneration		(136)	(129)	7
Other non-cash items		–	–	–
Interest charges on right of use assets		(458)	–	458
Right of use asset additions		(3,961)	–	3,961
Right of use asset modifications and remeasurements		(2,200)	–	2,200
Right of use asset capitalised provisions		(703)	–	703
Income payable to the Consolidated Fund	SOPS 4	(5)	–	5
Less: movements in payables relating to items not passing through the SoCNE		3,397	–	(3,397)
Adjustments to reflect movements in working balances:				
Increase/(decrease) in receivables		731	–	(731)
(Increase)/decrease in payables		(11,385)	(31,161)	(19,776)
Repayments of principal on leases		3,095	–	(3,095)
Payments of amounts due to the Consolidated Fund		–	–	–
Use of provisions		314	60	(254)
Net cash requirement		163,617	172,205	8,588

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.

	Reference	Outturn total 2025–26 £'000	Prior year outturn total, 2024–25 £'000
Income outside of the ambit of the Estimate	4	**5**	–
Total amount payable to the Consolidated Fund		**5**	–

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.

SOPS 4.2 – Consolidated Fund income

	Outturn total 2025–26 £'000	Prior year outturn total 2024–25 £'000
Income outside of the ambit of the Estimate	**5**	–
Amount payable to the Consolidated Fund	**5**	–
Balance held at the start of the year	–	161
Payments into the Consolidated Fund	–	(161)
Balance held on trust at the end of the year	**5**	–

Parliamentary accountability disclosures

Losses and special payments

Losses statement

	2025–26		2024–25	
	No. of cases	£'000	No. of cases	£'000
Losses	**68**	**3,666**	50	54
Total	**68**	**3,666**	50	54

Ofsted has 2 losses above £0.3m in 2025–26:

- £3.1m impairment of an intangible software asset that was paused in 2023–24 due to financial constraints and has not restarted because resources have been reprioritised. During 2025-26 an independent review confirmed that restarting this work would not represent value for money due to technology changes and evolved business requirements. While elements of the work completed will inform future digital solutions, the asset no longer meets the criteria for continued capitalisation and has been fully impaired in accordance with International Accounting Standard (IAS) 36.
- £0.4m fruitless payment in relation to property costs. During the year, Ofsted relocated its London office as part of the Government Property Agency's programme to rationalise Civil Service office space. The timing of the move meant Ofsted was required to pay rent and other operating costs for a vacant property for 3 months.

Special payments

	2025–26		2024–25	
	No. of cases	£'000	No. of cases	£'000
Special payments	**5**	**274**	2	3
Total	**5**	**274**	2	3

Special payments for 2025–26 include 2 special severance payments with a median cost of £60,000.

Fees and charges

Fees and charges are set by the DfE. Any changes to the fee structure are subject to ministerial discretion and broader policy considerations, including the potential impact on provider viability and sector capacity.

	2025–26		
	Income	Full cost	Surplus/ (deficit)
	£'000	£'000	£'000
Social care	**29,575**	**55,710**	**(26,135)**
Early years	**5,725**	**48,425**	**(42,700)**
Independent schools and online education	**2,201**	**10,240**	**(8,039)**
Total	**37,501**	**114,375**	**(76,874)**

	2024–25		
	Income	Full cost	Surplus/ (deficit)
	£'000	£'000	£'000
Social care	25,232	46,749	(21,517)
Early years	5,797	43,515	(37,718)
Independent schools and online education	1,970	8,912	(6,942)
Total	32,999	99,176	(66,177)

Fees charged by Ofsted are set through secondary legislation owned by the DfE and are determined by ministers. Fees charged do not necessarily reflect the full cost of delivering inspection and regulatory activity.

Ofsted works closely with the DfE to support periodic fee reviews, with the aim of aligning charges more closely to the principles of full cost recovery set out in HM Treasury's Managing Public Money. In setting fees, ministers take account of a range of factors, including affordability and the potential impact of fee increases on market sufficiency.

Within children's social care, Ofsted is on a trajectory to achieve full cost recovery by 2031–32 through a series of planned annual fee increases.

For independent schools, the DfE has consulted on proposals to increase fees over a 5 year period to move closer towards full cost recovery. If implemented, these proposals would reduce, but not eliminate, the current shortfall between fee income and the cost of inspection.

In early years, fees remain below full cost recovery and are subject to ongoing review with the DfE.

Sir Martyn Oliver
His Majesty's Chief Inspector

3 July 2026

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 Office for Standards in Education, Children's Services, and Skills ('Ofsted') for the year ended 31 March 2026 under the Government Resources and Accounts Act 2000.

The financial statements comprise Ofsted's:

- Statement of Financial Position as at 31 March 2026;
- Statement of Comprehensive Net Expenditure, Statement of Cash Flows and Statement of Changes in Taxpayers' Equity for the year then ended; and
- the related notes including the significant accounting policies.

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

In my opinion, the financial statements:

- give a true and fair view of the state of Ofsted's affairs as at 31 March 2026 and its net expenditure for the year then ended; and
- have been properly prepared in accordance with the 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 2026 and shows that those totals have not been exceeded; and
- the income and expenditure recorded in the financial statements have been applied to the purposes intended by Parliament and the financial transactions recorded in the financial statements conform to the authorities which govern them.

Basis for opinions

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

Those standards require me and my staff to comply with the Financial Reporting Council's *'Revised Ethical Standard 2024'*. 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 Ofsted's 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 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 2025.

Audit response to identified risk

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

- I reviewed the financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described above as having direct effect on the financial statements;
- I enquired of management, the Audit and Risk Assurance Committee and in-house legal counsel concerning actual and potential litigation and claims;
- I reviewed minutes of meetings of those charged with governance and the Board; and internal audit reports;
- 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. 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 **6 July 2026**
Comptroller and Auditor General

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

FINANCIAL STATEMENTS

Financial statements

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

This account summarises the expenditure and income generated and consumed on an accruals basis.

		2025–26	2024–25
	Reference	£'000	£'000
Revenue from contracts with customers	4	**(57,754)**	(52,066)
Grant income	4	**(314)**	(94)
CFER	4	**(5)**	–
Total operating income		**(58,073)**	(52,160)
Staff costs	3	**182,136**	162,499
Purchase of goods and services	3	**35,314**	36,639
Depreciation and amortisation	3	**10,418**	7,685
Other	3	**(391)**	1,898
Total operating expenditure		**227,477**	208,721
Net expenditure for the year		**169,404**	156,561

Statement of financial position as at 31 March 2026

This statement presents the financial position of Ofsted. It comprises 3 main components: assets owned or controlled; liabilities owed to other bodies; and equity, the remaining value of the entity.

	Reference	31 March 2026 £'000	31 March 2025 £'000
Non-current assets:			
Property, plant and equipment	5	**1,615**	292
Intangible assets	6	**14,038**	14,643
Right of use assets	13.1	**6,581**	3,002
Trade and other receivables	9	**250**	323
Total non-current assets		**22,484**	18,260
Current assets:			
Trade and other receivables	9	**11,323**	10,519
Cash and cash equivalents	7	**4,458**	1,066
Total current assets		**15,781**	11,585
Total assets		**38,265**	29,845
Current liabilities:			
Trade and other payables	10	**(25,939)**	(17,541)
Contract liabilities	10	**(17,809)**	(14,822)
Provisions	11	**(1,332)**	(1,741)
Lease liabilities	13.3	**(2,061)**	(1,321)
Total current liabilities		**(47,141)**	(35,425)
Total assets less net current liabilities		**(8,876)**	(5,580)
Non-current liabilities:			
Provisions	11	**(484)**	(908)
Lease liabilities	13.3	**(4,187)**	(1,403)
Total non-current liabilities		**(4,671)**	(2,311)
Total assets less total liabilities		**(13,547)**	(7,891)
Taxpayers' equity and other reserves:			
Total reserves		**(13,547)**	(7,891)
Total equity		**(13,547)**	(7,891)

Martyn Oliver

Sir Martyn Oliver
His Majesty's Chief Inspector

3 July 2026

Statement of cash flows for the year ended 31 March 2026

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.

		2025–26	2024–25
	Reference	£'000	£'000
Cash flows from operating activities			
Net operating expenditure	SoCNE	**(169,404)**	(156,561)
Adjustment for non-cash transactions		**9,332**	9,302
Interest charges on lease liabilities	13.2	**458**	109
(Increase)/decrease in trade and other receivables		**(731)**	677
Increase/(decrease) in trade payables		**11,385**	737
(Increase)/decrease in departmental balances with the Consolidated Fund		**(3,397)**	2,426
Use of provisions	11	**(314)**	(87)
Net cash outflow from operating activities		**(152,671)**	(143,397)
Cash flows from investing activities			
Purchase of property, plant and equipment assets	5	**(1,724)**	-
Purchase of intangible assets	6	**(6,127)**	(2,752)
Net cash outflow from investing activities		**(7,851)**	(2,752)
Cash flows from financing activities			
From the Consolidated Fund (supply) – current year		**167,009**	148,800
Repayments of principal on leases	13.5	**(3,095)**	(4,755)
Net financing		**163,914**	144,045
Net increase/(decrease) in cash and cash equivalents in the period before adjustments for receipts and payments to the Consolidated Fund		**3,392**	(2,104)
Payments of amounts due to the Consolidated Fund		**–**	(161)
Net increase/(decrease) in cash and cash equivalents in the period after adjustments for receipts and payments to the Consolidated Fund		**3,392**	(2,265)
Cash and cash equivalents at the beginning of the period	7	**1,066**	3,331
Cash and cash equivalents at the end of the period	7	**4,458**	1,066

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

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 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.

	Reference	General fund £'000
Balance at 31 March 2024		**(2,524)**
Net Parliamentary funding		151,065
Comprehensive net expenditure for the year	SoCNE	(156,561)
Auditor's remuneration	3	129
Consolidated Fund extra receipts payable to the Consolidated Fund	4	–
Balance at 31 March 2025		**(7,891)**
Net Parliamentary funding		**163,617**
Comprehensive net expenditure for the year	SoCNE	**(169,404)**
Auditor's remuneration	3	**136**
Consolidated Fund extra receipts payable to the Consolidated Fund	4	**(5)**
Balance at 31 March 2026		**(13,547)**

Notes to the Ofsted resource accounts

1. Statement of accounting policies

The financial statements have been prepared in accordance with the 2025–26 FReM, issued by HM Treasury. The FReM adapts IFRS for public sector bodies such as Ofsted. 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 compares spending to the budget approved by Parliament, which is known as the Estimate. 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, which means Ofsted expects to continue operating for the foreseeable future. They have also been prepared under the historical cost convention. This is a widely used accounting policy that involves recording the original cost of an asset on the statement of financial position (SoFP), rather than a cost adjusted for changes in market values or inflation. The FReM requires the use of the revaluation model; however, the impact of revaluation is not material to Ofsted and therefore historical cost convention is used in these financial statements.

1.2. Valuation of non-current assets

Ofsted uses depreciated historical cost (DHC) as a proxy for current value for plant and equipment assets with short useful lives and low individual value. These assets are operational in nature and not expected to fluctuate materially in value. Assets are capitalised at historical cost and depreciated over their useful lives. Revaluation is not undertaken, as Ofsted's asset base is small and any adjustments would be immaterial.

Intangible assets are held at cost less accumulated amortisation and any impairment losses (when the value of an asset falls below its carrying value).

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.

Where internally developed intangible assets are enhanced or extended through a series of additions during the year, amortisation commences from the point at which the relevant asset, or a significant component of it, is available for use. In such cases, costs incurred both before and after the asset is brought into use are amortised on a straight line basis from that date. This approach is applied pragmatically and consistently to reflect the operational reality of system developments, which may involve multiple releases during the year, while ensuring amortisation charges appropriately reflect the period over which the asset is in use.

Asset lives are in the following ranges:

- information technology – typically 3 to 15 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 – 3 to 15 years (usually in line with the remaining length of the respective property lease)

1.4. Research and development costs

Research is treated as day to day spending, whereas development can be capitalised only when it creates a long-term asset. 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 IAS 38, 'Intangible assets'.

The central government budgeting framework treats 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 2 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. A performance obligation is what Ofsted has agreed to deliver to 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, we have 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 on a straight-line basis in 12 equal monthly amounts 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. Ofsted does not carry the long-term pension liability for paying pension benefits once an employee retires; this sits with the Civil Service Pension Scheme. Further details can be found in the resource accounts of the Cabinet Office: Civil Superannuation and at www.civilservicepensionscheme.org.uk.

1.7. Leases

IFRS 16 requires organisations to show most leases on the SoFP, such as those for office buildings, as assets and liabilities.

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 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 2 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. This is a rate set by HM Treasury to calculate the present value of future lease payments. 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 SoFP at the date of initial application is 4.59%.

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.[58] 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. For example, we set aside estimated costs for restoring leased office space at the end of a lease.

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 in the parliamentary accountability disclosures 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 the FReM. There are no remote contingent liabilities to report in 2025-26.

1.11. Financial instruments

Ofsted holds the following financial assets and liabilities:

Assets:

- cash
- trade receivables – current and non-current

Liabilities:

- trade and other payables – current and non-current
- lease liabilities – current and non-current

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

58. 'VAT government and public bodies', HM Revenue and Customs, August 2012 (updated May 2026).

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

Some figures in the accounts require judgement or estimation because the exact amount is not known at year end.

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 an industry average cost per square metre estimate; injury benefit costs involve using mortality assumptions; and other provisions are based on external professional advice. This is in line with IAS 37.
- 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.
- Impairment of intangible assets – where an impairment has been identified in line with IAS 36 this may require senior managers accountable for those assets to provide estimates on the scale of the impairment. More information on impairment charges during 2025–26 is disclosed in the parliamentary accountability disclosures section.

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 6 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 committee 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 operating plan and maintains regular positive discussions with DfE and HM Treasury. Ofsted is expected to continue as a going concern and is not aware of any information or events, either during 2025–26 or following the year end, that may affect this status. Ofsted's resource budgets for 2025–26 to 2028–29 and capital budgets for 2025–26 to 2029–30 have been agreed with HM Treasury and published in the Spending Review. We have therefore prepared these financial statements on a going-concern basis.

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 18 – Presentation and disclosure in financial statements

IFRS 18 is a major replacement of the presentation and disclosure framework, restructuring the primary statements and introducing enhanced categories for income and expenses.

It has an effective date for the private sector of reporting periods beginning on or after 1 January 2027. The standard has not yet been adopted by FReM, so there is no effective date for central government bodies. Presentation changes will eventually be required, but until the standard is adopted into FReM with adaptations and interpretations for the public sector context decided, Ofsted cannot assess its impact on reporting.

IFRS 19 — Subsidiaries without public accountability: disclosures

IFRS 19 addresses how subsidiaries of IFRS-applying entities present their own IFRS compliant financial statements.

It has an effective date for the private sector of reporting periods beginning on or after 1 January 2027. The standard has not yet been adopted by FReM, so there is no effective date for central government bodies. Ofsted is not a subsidiary of a parent group, and it has public accountability, therefore this standard is not expected to have an impact.

IFRS 17 — Insurance contracts

IFRS 17 Insurance contracts came into effect for central government bodies in 2025–26 and has had no material effect on Ofsted's financial statements.

2. Statement of operating costs by operating segments

	2025–26						
	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
Expenditure	143,473	16,734	14,795	46,241	–	6,234	227,477
Income	–	–	(216)	–	(57,759)	(98)	(58,073)
Net expenditure	143,473	16,734	14,579	46,241	(57,759)	6,136	169,404

	2024–25						
	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
Expenditure	136,250	16,115	14,364	35,737	–	6,255	208,721
Income	–	–	–	–	(52,066)	(94)	(52,160)
Net expenditure	136,250	16,115	14,364	35,737	(52,066)	6,161	156,561

Factors used to identify the reportable segments

The Accounting Officer and executive committee review the resource allocated to each segment on a regular basis. The report reviewed by the Accounting Officer and the executive committee 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

This refers to the costs of inspection and regulatory delivery and management, and the cost of direct support functions such as inspection support and planning, regulatory support and complaints.

Inspection and regulatory policy

This refers to the cost of developing 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

This refers to fees and charges arising from inspection and regulation activity.

Other

This includes depreciation and movements in provisions.

3. Expenditure

	Reference	2025–26 £'000	2024–25 £'000
Staff costs:			
Wages and salaries		**129,416**	116,697
Social security costs		**17,134**	13,141
Apprentice levy		**614**	556
Pension costs		**34,853**	31,908
Termination benefits		**119**	197
Subtotal staff costs		**182,136**	162,499
Purchase of goods and services:			
Contracted inspection costs		**9,447**	14,736
Digital and IT costs		**9,570**	7,238
Other contracted professional services		**1,567**	1,320
Estates costs including facility management, utilities, maintenance and security		**2,840**	1,768
Travel and subsistence costs		**7,806**	7,894
External legal costs		**719**	365
Recruitment, training and other HR-related costs		**1,574**	1,320
Stationery, printing, postage and office equipment		**494**	378
Equipment purchases (non-capital)		**958**	1,300
Other expenditure		**339**	320
Subtotal purchase of goods and services		**35,314**	36,639
Depreciation, amortisation and impairments:			
Depreciation	5	**401**	409
Amortisation	6	**3,647**	2,399
Impairments	6	**3,085**	1,825
Depreciation on right of use assets	13.1	**3,285**	3,052
Subtotal depreciation, amortisation and impairments		**10,418**	7,685
Other non-cash costs:			
Interest charges on right of use assets	13.2	**458**	109
Increase/(decrease) in provisions	11	**(1,222)**	1,488
Auditor's remuneration and expenses		**136**	129
Training – Apprentice Levy		**98**	94
Credit impairments and write-offs		**139**	78
Subtotal other non-cash costs		**(391)**	1,898
Total		**227,477**	208,721

4. Income

4.1 Revenue from contracts with customers and other operating income

	2025–26 £'000	2024–25 £'000
Social care (registration and annual fees)	**29,571**	25,232
Early years (registration and annual fees)	**5,723**	5,797
Independent schools	**2,137**	1,906
DfE income	**18,332**	17,338
Other government department/other income	**1,991**	1,793
Subtotal revenue from contracts with customers	**57,754**	52,066
Grant income – apprentice levy (non-cash)	**98**	94
Grant income - Evaluation Accelerator Fund*	**216**	–
Other operating income	**314**	94
Total income within the ambit	**58,068**	52,160
CFER	**5**	–
Total payable to the Consolidated Fund	**5**	–
Total income	**58,073**	52,160

*More information on this grant funding is available at:
https://www.gov.uk/government/news/evaluation-accelerator-fund-phase-4-project-summaries.

4.2. Details of contracts with customers

The following additional disclosure supplements section 1.5 (Income) to provide users of the accounts with more detailed information about the nature of Ofsted's contracts with customers.

Contract	Social care and early years fees
Contract details	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.
Customer details	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.
Performance obligations	To maintain the registration over the contract duration.
Contract duration	12 months.
Revenue recognition	Revenue is recognised proportionally in each accounting period over the life of the contract.
Contract values	Social care fees range from £500 to £8,267 depending on the type and size of the provider. You can find more information at: www.gov.uk/guidance/apply-for-registration-as-a-childrens-socialcare-provider-or-manager. Early years fees range from £35 to £220. You can find more information at: www.gov.uk/guidance/childminders-and-childcareproviders-register-with-ofsted/fees.
Other information	All fees are non-refundable.

Contract	Independent schools inspection fees
Contract details	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 3 years, plus further post-monitoring inspections depending on the outcome of the standard inspection. A fee is payable for each inspection.
Customer details	There are around 2,460 independent schools in England. Of these, Ofsted inspects around 1,160 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.
Performance obligations	Completion of the inspection activity.
Contract duration	The contract lasts for the length of the inspection activity.
Revenue recognition	The full contract price is recognised at the point in time when the inspection has been completed.
Contract values	Standard inspection fees range from £1,200 to £8,250, depending on numbers of pupils. These are payable in 3 equal instalments over 3 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.
Other information	You can find more information on independent school inspections at: www.gov.uk/guidance/being-inspected-as-a-non-associationindependent-school.

Contract	Income from the DfE and other government departments
Contract details	Charges for specific pieces of inspection activity. The largest components are: – inspection of newly funded apprenticeship training providers: £4 million – inspection of area SEND arrangements: £4.2 million – inspection of ITE: £2.8 million – inspection of Skills Bootcamp providers: £1.1 million – inspection of education and training in prisons: £1.3 million.
Customer details	Government departments, including the DfE and Ministry of Justice.
Performance obligations	Completion of the inspection activity.
Contract duration	Contract durations are variable and are set by a memorandum of understanding between Ofsted and the relevant department.
Revenue recognition	The full contract price is recognised at the point when the inspection activity has been completed.
Contract values	See contract details section.

5. Property, plant and equipment

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

	2025–26		
	Information technology	Furniture and fittings	Total
	£'000	£'000	£'000
Cost or valuation			
At 1 April 2025	**331**	**2,312**	**2,643**
Additions	**-**	**1,724**	**1,724**
Disposals	**(26)**	**(1,772)**	**(1,798)**
Impairments	**–**	**–**	**–**
At 31 March 2026	**305**	**2,264**	**2,569**
Depreciation			
At 1 April 2025	**253**	**2,098**	**2,351**
Charged in year	**46**	**355**	**401**
Disposals	**(26)**	**(1,772)**	**(1,798)**
Impairments	**–**	**–**	**–**
At 31 March 2026	**273**	**681**	**954**
Carrying amount at 31 March 2026	**32**	**1,583**	**1,615**
Carrying amount at 1 April 2025	78	214	292
Asset financing			
Owned	**32**	**1,583**	**1,615**
Carrying amount at 31 March 2026	**32**	**1,583**	**1,615**

	2024–25		
	Information technology	Furniture and fittings	Total
	£'000	£'000	£'000
Cost or valuation			
At 1 April 2024	2,633	2,312	4,945
Additions	–	–	–
Disposals	(2,302)	–	(2,302)
Impairments	–	–	–
At 31 March 2025	331	2,312	2,643
Depreciation			
At 1 April 2024	2,474	1,770	4,244
Charged in year	81	328	409
Disposals	(2,302)	–	(2,302)
Impairments	–	–	–
At 31 March 2025	253	2,098	2,351
Carrying amount at 31 March 2025	78	214	292
Carrying amount at 1 April 2024	159	542	701
Asset financing			
Owned	78	214	292
Carrying amount at 31 March 2025	78	214	292

6. Intangible assets

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

	2025–26		
	Software	Development expenditure	Total
	£'000	£'000	£'000
Cost or valuation			
At 1 April 2025	30,733	3,332	34,065
Additions	4,627	1,500	6,127
Disposals	(80)	–	(80)
Impairments	–	(3,085)	(3,085)
Reclassifications and transfers	248	(248)	–
At 31 March 2026	35,528	1,499	37,027
Amortisation			
At 1 April 2025	19,422	–	19,422
Charged in year	3,647	–	3,647
Disposals	(80)	–	(80)
Impairments	–	–	–
At 31 March 2026	22,989	-	22,989
Carrying amount at 31 March 2026	12,539	1,499	14,038
Carrying amount at 1 April 2025	11,311	3,332	14,643
Asset financing			
Owned	12,539	1,499	14,038
Carrying amount at 31 March 2026	12,539	1,499	14,038

	2024–25		
	Software	Development expenditure	Total
	£'000	£'000	£'000
Cost or valuation			
At 1 April 2024	24,524	8,614	33,138
Additions	2,505	247	2,752
Disposals	–	–	–
Impairments	–	(1,825)	(1,825)
Reclassifications and transfers	3,704	(3,704)	–
At 31 March 2025	30,733	3,332	34,065
Amortisation			
At 1 April 2024	17,023	–	17,023
Charged in year	2,399	–	2,399
Disposals	–	–	–
Impairments	–	–	–
At 31 March 2025	19,422	–	19,422
Carrying amount at 31 March 2025	11,311	3,332	14,643
Carrying amount at 1 April 2024	7,501	8,614	16,115
Asset financing			
Owned	11,311	3,332	14,643
Carrying amount at 31 March 2025	11,311	3,332	14,643

Please refer to the parliamentary accountability disclosures section for further information on the £3.1m impairment charge.

7. Cash and cash equivalents

	2025–26 £'000	2024–25 £'000
Balance at 1 April	**1,066**	3,331
Net changes in cash and cash-equivalent balances	**3,392**	(2,265)
Balance at 31 March	**4,458**	1,066

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 Ofsted is therefore exposed to little credit, liquidity or market risk.

9. Trade receivables, financial and other assets

	2025–26 £'000	2024–25 £'000
Amounts falling due within one year:		
Trade receivables	**3,945**	5,923
Deposits and advances	**310**	250
Other receivables	**77**	102
Pre-payments	**1,908**	1,699
Accrued income	**4,970**	2,412
VAT	**113**	133
Total falling due within one year	**11,323**	10,519
Amounts falling due after more than one year:		
Deposits and advances	**204**	204
Other receivables	**6**	41
Pre-payments	**40**	78
Total falling due after more than one year	**250**	323
Total trade receivables, financial and other assets	**11,573**	10,842

Deposits and advances include £25,000 of hardship loans to support current or former employees who have not received their pension benefits due to the current issues faced by the Civil Service Pension Scheme. See the pension section of the staffing and remuneration report for more information.

10. Trade payables, financial and other liabilities

	2025–26 £'000	2024–25 £'000
Amounts falling due within one year:		
Trade payables	**372**	367
Other payables	**4,383**	3,736
Other taxation and social security	**4,270**	3,492
Accruals	**9,171**	8,325
Contract liabilities	**17,809**	14,822
Deferred income	**3,280**	555
Amounts issued from the Consolidated Fund supply but not spent at year end	**4,458**	1,066
CFER payable to the Consolidated Fund	**5**	–
Total falling due within one year	**43,748**	32,363
Amounts falling due after more than one year:		
Payables, accruals and deferred income	**–**	–
Total falling due after more than one year	**–**	–
Total trade payables	**43,748**	32,363

Information about Ofsted's contract liabilities can be found in section 1.5 of the notes to the Ofsted resource accounts.

11. Provisions for liabilities and charges

	Property dilapidation	Injury benefits	Legal and other	Total	2024–25
	£'000	£'000	£'000	£'000	£'000
Balance at 1 April 2025	**633**	**653**	**1,363**	**2,649**	1,230
Provided in the year (resource)	**72**	**–**	**–**	**72**	1,378
Provided in the year (capital)	**703**	**–**	**–**	**703**	18
Provisions not required written back	**(144)**	**(344)**	**(785)**	**(1,273)**	(3)
Provisions used in the year	**(111)**	**(34)**	**(169)**	**(314)**	(87)
Changes in discount rate	**(6)**	**(15)**	**–**	**(21)**	113
Balance at 31 March 2026	**1,147**	**260**	**409**	**1,816**	2,649

Analysis of expected timing of discounted flows

	Property dilapidation	Injury benefits	Legal and other	Total
	£'000	£'000	£'000	£'000
Not later than one year	**888**	**35**	**409**	**1,332**
Later than one year and not later than 5 years	**28**	**151**	**–**	**179**
Later than 5 years	**231**	**74**	**–**	**305**
Balance at 31 March 2026	**1,147**	**260**	**409**	**1,816**

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. Legal and 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 one and 10 years. We have applied the recognition exemption for short-term leases.

13.1. Quantitative disclosures around right of use assets

This disclosure includes the carrying amounts of right of use assets and the movements during the year.

	2025–26 Buildings £'000
Right of use assets	
At 1 April 2025	**3,002**
Additions	**3,961**
Capitalised provisions	**703**
Remeasurement – existing leases	**(213)**
Modification	**2,413**
Depreciation expense	**(3,285)**
At 31 March 2026	**6,581**

	2024–25 Buildings £'000
Right of use assets	
At 1 April 2024	5,086
Additions	259
Capitalised provisions	18
Remeasurement – existing leases	(170)
Modification	861
Depreciation expense	(3,052)
At 31 March 2025	3,002

13.2. Quantitative disclosures around lease liabilities

This disclosure includes the carrying amounts of lease liabilities and the movements during the year.

	2025–26 Buildings £'000
Right of use assets	
At 1 April 2025	**2,724**
Additions	**3,961**
Remeasurement – existing leases	**(213)**
Modification	**2,413**
Accretion of interest	**458**
Repayments of principal on leases	**(3,095)**
At 31 March 2026	**6,248**

	2024–25 Buildings £'000
Right of use assets	
At 1 April 2024	6,420
Additions	259
Remeasurement – existing leases	(170)
Modification	861
Accretion of interest	109
Repayments of principal on leases	(4,755)
At 31 March 2025	2,724

13.3. Maturity analysis of lease liabilities recognised in the SoFP

	2025–26 £'000	2024–25 £'000
Buildings		
Not later than one year	**2,365**	1,368
Later than one year and not later than five years	**3,283**	676
Later than five years	**1,479**	770
Lease obligations	**7,127**	2,814
Less interest element	**(879)**	(90)
Total present value of obligations	**6,248**	2,724
Current portion	**2,061**	1,321
Non-current portion	**4,187**	1,403

13.4. Quantitative disclosures around elements in the SoCNE

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

	2025–26 £'000	2024–25 £'000
Buildings		
Depreciation expense	**3,285**	3,052
Interest expense on lease liabilities	**458**	109
Expense related to short-term leases	**124**	–
Total	**3,867**	3,161

13.5. Quantitative disclosures around cash outflow for leases

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

	2025–26 £'000	2024–25 £'000
Repayments of principal on leases	**3,095**	4,755

14. Capital and other commitments

14.1. Capital commitments

The total for capital commitments at the year-end was nil (2024–25: 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.

	2025–26	2024–25
	£'000	£'000
Not later than one year	**1,360**	25
Later than one year and not later than 5 years	**–**	–
Later than 5 years	**–**	–
Total	**1,360**	25

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
- Government Property Agency
- HM Revenue and Customs
- HM Treasury

Ofsted has had non-material transactions with various other government bodies and 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.

An adjusting event was identified after the reporting period that would have resulted in an additional impairment charge of £125k. Management assessed the impact as immaterial to the financial statements and therefore no adjustment has been made.

There have been no other events after the reporting period that require an adjustment to the financial statements, nor any non-adjusting events to be reported.

APPENDICES

Appendix A: Core expenditure tables

Table 1 – Total departmental spending, 2021–22 to 2029–30

	2021–22 Outturn	2022–23 Outturn	2023–24 Outturn	2024–25 Outturn	2025–26 Outturn	2026–27 Plans	2027–28 Plans	2028–29 Plans	2029–30 Plans
Resource DEL									
Administration and inspection	126,822	149,844	150,900	153,770	170,180	184,509	176,151	169,731	–
Total resource DEL	**126,822**	**149,844**	**150,900**	**153,770**	**170,180**	**184,509**	**176,151**	**169,731**	**–**
Of which:									
Staff costs	127,450	142,892	157,842	161,109	181,371	215,000	216,647	220,741	–
Goods and services	24,632	38,420	35,706	36,386	35,036	45,000	40,358	41,234	–
Depreciation	3,191	5,617	5,250	7,685	10,418	–	–	–	–
Other resource	2,631	439	660	750	1,423	2,516	506	522	–
Income	(31,082)	(37,524)	(48,558)	(52,160)	(58,068)	(78,007)	(81,360)	(92,766)	–
Resource AME									
Activities to support all functions	104	(161)	(125)	1,401	(1,536)	11,077	10,900	12,268	–
Total resource AME	**104**	**(161)**	**(125)**	**1,401**	**(1,536)**	**11,077**	**10,900**	**12,268**	**–**
Of which:									
Take up of provisions	151	(99)	(72)	1,488	(1,222)	550	500	450	–
Release of provision	(47)	(62)	(53)	(87)	(314)	(30)	(30)	(30)	–
Depreciation	–	–	–	–	–	10,557	10,430	11,848	–
Total resource budget	**126,926**	**149,683**	**150,775**	**155,171**	**168,644**	**195,586**	**187,051**	**181,999**	**–**
Capital DEL									
Administration and inspection	5,012	5,910	3,870	5,092	14,777	41,500	9,900	6,700	6,800
Total capital DEL	**5,012**	**5,910**	**3,870**	**5,092**	**14,777**	**41,500**	**9,900**	**6,700**	**6,800**
Of which:									
Purchase of assets	3,835	5,163	4,730	2,752	7,851	4,750	4,450	3,950	4,050
Right of use assets	–	329	(1,722)	950	6,161	36,000	4,700	2,000	2,000
Research costs (ESA 10)	1,177	418	862	1,390	765	750	750	750	750
Capital AME									
Activities to support all functions	–	–	282	18	703	2,700	420	300	–
Total capital AME	**–**	**–**	**282**	**18**	**703**	**2,700**	**420**	**300**	**–**
Of which:									
Take up of provisions	–	–	282	18	703	2,700	420	300	–
Release of provision	–	–	–	–	–	–	–	–	–
Total capital budget	**5,012**	**5,910**	**4,152**	**5,110**	**15,480**	**44,200**	**10,320**	**7,000**	**6,800**
Total departmental spending	**131,938**	**155,593**	**154,927**	**160,281**	**184,124**	**239,786**	**197,371**	**188,999**	**6,800**
Of which:									
Total DEL	131,834	155,754	154,770	158,862	184,957	226,009	186,051	176,431	6,800
Total AME	104	(161)	157	1,419	(833)	13,777	11,320	12,568	–

Resource DEL (RDEL) – Comprises income and expenditure arising from normal operating activities.

RDEL trends:

- 2021–22 – Net expenditure was significantly below available DEL funding due to the impact of the COVID 19 pandemic, which reduced delivery activity and associated costs.
- 2025–26 – Expenditure increases primarily reflect additional funding provided by HM Treasury and the DfE as part of Spending Review 2025. This includes funding for the development of new report cards and to address pay pressures, including increases in employer National Insurance contributions.
- 2026–27 – Further growth in expenditure reflects additional funding agreed at Spending Review 2025 to:
  - develop a new framework for multi-academy trust inspections
  - improve access routes for professionals and peers to participate in inspections
  - develop new IT systems to support delivery of new powers arising from the government's Children's Wellbeing and Schools Act and wider social care reforms
- 2027–28 to 2028–29 – RDEL funding reduces after 2026–27, reflecting the delivery of the efficiencies and savings required over the remainder of the Spending Review period

RDEL funding from 2029–30 will be agreed at the next Spending Review.

Resource AME (RAME) – Relates to expenditure that meets the definition of an accounting provision under the relevant accounting standards.

From 2026–27 – RAME includes funding for depreciation and impairment charges which were previously recorded within RDEL.

RAME funding from 2029–30 will be agreed at the next Spending Review.

Capital DEL (CDEL) – Relates to expenditure on capital assets and includes research costs that meet the criteria for capitalisation.

CDEL trends:

- 2025–26 – The increase mainly reflects the notional capital cost arising from the recognition of new office leases following the expiry of existing leases. These office moves support the Government Property Agency's strategic management of the Civil Service property portfolio.
- 2026–27 – Further increases are expected due to additional office moves as further leases reach expiry.

Capital AME (CAME) – Relates to capital expenditure that meets the definition of an accounting provision. This primarily comprises provisions for dilapidation costs associated with leased office space.

CAME trends:

- 2025–26 onwards – Increases in CAME reflect the recognition of dilapidation provisions associated with the new office leases noted above.

CAME funding from 2029–30 will be agreed at the next Spending Review.

Table 2 – Administration budget, 2021–22 to 2028–29

	2021–22	2022–23	2023–24	2024–25	2025–26	2026–27	2027–28	2028–29
	Outturn	Outturn	Outturn	Outturn	Outturn	Plans	Plans	Plans
Resource DEL								
Administration and inspection	15,527	17,522	17,314	17,593	19,773	23,539	22,859	22,478
Total administration budget	**15,527**	**17,522**	**17,314**	**17,593**	**19,773**	**23,539**	**22,859**	**22,478**
Of which:								
Staff costs	12,123	14,433	14,206	13,879	15,650	20,475	21,665	22,150
Goods and services	2,801	2,453	2,516	3,070	3,268	2,922	1,038	156
Depreciation	152	508	463	481	675	–	–	–
Other resource	451	128	129	163	180	142	156	172

Reasons for movements in administration RDEL are largely the same as those for RDEL – see table 1.

Appendix B: Whistleblowing disclosures report (social care) – from 1 April 2025 to 31 March 2026

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[59]

The children's social care services that the disclosure related to	Number of disclosures received[60]
Adoption support agencies	0
Cafcass	Fewer than 5
Children's homes	250
Independent fostering agencies	Fewer than 5
Local authority children's services[61] (this includes disclosures about trusts that deliver services on behalf of local authorities)	80
Residential family centres	Fewer than 5
Residential holiday schemes for disabled children	0
Supported accommodation providers	31
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	Fewer than 5
Voluntary adoption agencies	0

59. To be covered by the whistleblowing 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 health or safety of any individual; damage to the environment; or the deliberate covering up of wrongdoing in these categories.

60. Sometimes we receive concerns from more than one whistleblower 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 as a whole.

61. 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[62]
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 their area.	27
Contacted the appropriate person at the children's social care service and asked them to investigate and respond to Ofsted with more information. We do this because we need further information to make a decision about possible further action required.	87
Carried out a monitoring visit (this action applies only to services that Ofsted regulates) 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 whistleblowing disclosure informed this work.	94
Used the information received to inform compliance and enforcement action.[63]	21
Reviewed the timing of the next inspection or visit and brought it forward if appropriate.	67
Held the information for follow-up at the next planned inspection or 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.	114
Passed the information to another organisation as it was not for Ofsted to take action.	7
Our review of the information received is ongoing.[64]	48
Other action taken not included in other categories above.	43

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

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

Action taken in the reporting period	Number of disclosures received[65]
Concerns that a specific child or children may be at risk of harm	52
Concerns that there are wider or systemic failures in safeguarding practice	47
Concerns that children are not receiving the right quality of care but that do not suggest a risk to their safety	97
Concerns that a social care service is not meeting regulatory requirements	72
Concerns about the quality of leadership and management[66]	52
Concerns relating to workforce including recruitment, training, qualifications or experience[67]	4
Our review of the information received is ongoing[68]	48
Determined the disclosure was not within our remit and passed it to another government department	1

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.

65. It is possible a disclosure received includes concerns from more than one category. In these cases, we have used the category that provides the best fit.
66. This category relates to disclosures received about local authority children's services.
67. As above.
68. 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 2024	% in 2025	% in 2026
16 to 29	8	8	8
30 to 39	20	20	19
40 to 49	33	32	32
50 to 59	30	30	31
60 to 64	7	8	7
65+	2	2	2

Disability profile of employees

	% in 2024	% in 2025	% in 2026
Disabled	8	8	9
Not disabled	84	84	84
Unknown/undeclared	8	7	7

Ethnicity profile of employees

	% in 2024	% in 2025	% in 2026
White	80	81	79
Ethnic minority	12	13	15
Unknown/undeclared	6	5	6

Faith profile of employees

	% in 2024	% in 2025	% in 2026
Religious	50	50	49
No religious belief	41	42	42
Unknown/undeclared	9	8	9

Sex profile of employees

	% in 2024	% in 2025	% in 2026
Male	32	31	30
Female	68	69	70

Sexual orientation of employees

	% in 2024	% in 2025	% in 2026
Heterosexual	83	83	83
LGB/other	7	8	8
Unknown/undeclared	9	9	9

Notes:
1. Data is as at 31 March 2026.
2. Directly employed Ofsted staff only.
3. Percentages are rounded and may not add to 100.
4. Percentages calculated with fewer than 5 individuals are not shown in this table.
5. Christian, Muslim, Hindu, Other, Sikh, Jewish, Buddhist are included in religious belief group (listed in order of size within Ofsted).
6. LGB/other includes bisexual, gay, lesbian, and other sexual orientation.

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	2024–25	2025–26
Non-financial indicators (tonnes CO_2e)	Total gross scope 2 (energy indirect) emissions	520	376	367	271	286	271	282	283	219
	Total gross scope 3 (official business travel) emissions	1,741	1,632	1,381	232	1,009	1,323	1,353	1,256	1,396
Total emissions – scope 2 and 3		**2,261**	**2,008**	**1,748**	**503**	**1,295**	**1,594**	**1,635**	**1,539**	**1,615**
Related energy consumption (kWh)	Electricity: Non-renewable	1,121,694	1,028,073	984,264	760,889	801,876	863,333	825,980	829,228	869,419
	Gas	680,837	460,481	628,043	506,578	629,632	575,835	605,807	610,397	354,862
Total energy consumption		**1,802,531**	**1,488,554**	**1,612,307**	**1,267,467**	**1,431,508**	**1,439,168**	**1,431,787**	**1,439,625**	**1,224,281**
Financial indicators (£'000)	Expenditure on energy	163	148	160	136	154	168	202	336	291
	Expenditure on official business travel	6,170	5,728	4,826	489	3,438	5,925	6,297	6,131	6,366
	Expenditure on air travel	25	22	25	1	8	14	27	15	23
Total expenditure on energy and business travel (£'000)		**6,358**	**5,898**	**5,011**	**626**	**3,600**	**6,107**	**6,526**	**6,482**	**6,680**

Data on emissions and consumption in the above table has had to be estimated for any offices where information was unavailable from energy suppliers and landlords at the time this report was produced. 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 use 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	2024–25	2025-26
Non-financial indicators (tonnes CO_2e)	Flights	28	29	35	1	5	10	29	10	19
	Rail	326	251	252	3	72	176	163	157	172
	Car	958	936	827	209	665	835	866	779	922
	Hotel	429	417	266	19	266	303	295	310	284
Total emissions		**1,741**	**1,633**	**1,380**	**232**	**1,008**	**1,324**	**1,353**	**1,256**	**1,397**

Flights

Flights		2017–18	2018–19	2019–20	2020–21	2021–22	2022–23	2023–24	2024–25	2025-26
Non-financial indicators (tonnes CO_2e)	Domestic	21	21	22	1	3	8	23	8	13
	International	7	8	13	–	2	2	6	2	6
Total emissions		**28**	**29**	**35**	**1**	**5**	**10**	**29**	**10**	**19**
Distance travelled (km)	Domestic	77,104	71,399	88,141	2,775	14,136	34,395	85,472	30,808	55,015
	International	42,934	48,372	73,859	–	9,740	9,553	26,670	8,620	41,590
Total emissions		**120,038**	**119,771**	**162,000**	**2,775**	**23,876**	**43,948**	**112,142**	**39,428**	**96,605**

Waste

Waste			2017–18	2018–19	2019–20	2020–21	2021–22	2022–23	2023–24	2024–25	2025-26
Non-financial indicators (tonnes)	Non-hazardous waste	Landfill	8	8	4	–	13	2	3	3	3
		Total ICT waste recycled, reused and recovered (externally)	1	4	3	–	7	–	–	1	2
		Reused/ recycled	45	63	86	19	17	16	17	31	35
	Incinerated/energy from waste		7	9	8	5	11	6	8	10	8
Total waste			**61**	**84**	**101**	**24**	**48**	**24**	**28**	**45**	**48**
Financial indicators (£'000)	Waste costs		3	3	5	3	3	3	3	3	4

Water consumption

Water consumption		2017–18	2018–19	2019–20	2020–21	2021–22	2022–23	2023–24	2024–25	2025-26
Non-financial indicators (m^3)	Water consumption (office estate)	5,022	4,747	5,847	1,509	2,535	2,964	2,129	2,294	2,966
Financial indicators (£'000)	Water supply and sewage costs	13	12	15	4	7	8	8	8	16

Other

Other target areas		2017–18	2018–19	2019–20	2020–21	2021–22	2022–23	2023–24	2024–25	2025-26
Non-financial indicators	Emissions from domestic flights (tonnes CO_2e)	21	21	22	1	3	9	23	8	13
	Emissions from international travel (tonnes CO_2e)	7	8	13	–	2	1	6	2	6
	Paper use (reams)	4,105	5,251	4,868	2,648	3,126	3,866	3,199	2,662	2,900

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

Introduction

The government analysis function (GAF) has committed to the ‘Concordat to support research integrity’ to maintain high standards of rigour and integrity in government research. The Concordat requires employers of researchers to provide an annual statement detailing actions they have taken to enhance research integrity within their organisation.

At Ofsted, we aim to provide high-quality and ethical research, along with effective policies, training and support for staff to meet these standards, in line with our organisational values of professionalism, courtesy, empathy and respect.

Research and evidence are integral to our work. Our policies, frameworks, judgements and insights are based on evidence. We evaluate our frameworks and methodologies to ensure they are being implemented as intended and that they are achieving the desired outcomes. We share information 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 and children and learners.

In this annual statement, we summarise how we support a culture of research integrity, underpinned by good governance and support for our staff.

Research governance

Since September 2025, Jason Bradbury, Director, Insights and Research, has been our departmental director of analysis and accountable to the Head of the GAF for our analytical work. Both of these roles were held by Alex Jones for the period April to September 2025. Mike Howe, Deputy Director, Data and Insight, is our chief statistician and head of profession for statistics. Mark Peters, Deputy Director, Research and Evaluation, is our chief research officer and head of profession for social research.

The Committee for Research and Analysis (CORA) 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 CORA has a clear oversight of complex and high-impact research work and tracks the progress of less complex work.

Processes to support culture of research integrity

Ofsted promotes research integrity by ensuring that our research processes (including commissioned research) uphold the highest ethical, safeguarding and quality principles.

We adhere to the 6 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 that we carry out – or that is carried out on our behalf – protects 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. Our data protection team checks compliance with data protection requirements for each research project and 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 the 'GovS 008: Commercial' standard in a proportionate way. This year, we have disseminated comprehensive guidance on commissioning external research and managing commissioned research. We have developed AI standards to support the responsible use of AI in commissioned research and evaluation. These tools ensure that we take a consistent approach to AI across the organisation. We regularly review our governance systems and protocols to make sure they are fit for purpose and provide appropriate scrutiny.

Analysts at Ofsted are bound by the Civil Service code and its core values of integrity, honesty, objectivity and impartiality, as well as Ofsted's values of professionalism, empathy, courtesy and respect. They are also members of the GAF, which is a cross-government network consisting of around 17,000 analysts involved in generating and disseminating analysis across government and beyond. The GAF aims to improve the analytical capability of the Civil Service. We adhere to 'the GovS 010: Analysis' standard. We are part of the Government Statistical Service (GSS), the Government Statistician Group (GSG) and the Government Social Research (GSR) community. In recognition of the size of Ofsted's social research team, and the strategic importance of our work as a non-ministerial department, Ofsted is a permanent member of the GSR professions board and our Chief Analyst (Director, Insights and Research) is also a member of the cross-government Departmental Directors of Analysis Network (DDANs).

Our commitment to producing high-quality, methodologically rigorous research is reflected in the national recognition our work receives. Details of this research are set out in page 21 of this report.

Guidance and training for researchers

Our research is carried out in line with the relevant standards and guidance for government social research. Researchers and analysts at Ofsted follow GAF codes and principles, such as the GSR code. The GSR code sets out additional professional standards that guide the work and behaviour of the GSR profession. These relate to the delivery of high-quality research that is rigorous, relevant and valued – and a commitment to transparency and openness. These standards and behaviours are reflected in the guidance and training we offer to our analysts.

We support staff to do professional development in accordance with their profession's requirements. This year, we delivered a comprehensive programme of team training, including questionnaire design and the use of MAXQDA. In addition, we supported several staff members to attend individual LSR Training courses and funded several colleagues to complete formal qualifications relevant to their profession.

Researchers have access to mentoring both within the Insights and Research directorate and across the Civil Service (including specific schemes for equality, diversity and inclusion groups). We strongly encourage and support our analytical staff to badge to a profession under the GAF. As of March 2026, the following analytical staff were badged under the GAF professions:

- Government Social Research – 28 members
- Government Statistician Group – 30 members
- Government Operational Research Service – 2 members

In 2025 we made changes to our recruitment materials and processes to align them with GSR assessment and entry requirements. By embedding these standards into how we recruit, we aim to attract and recruit candidates who meet the necessary professional benchmarks to secure GSR membership on entry, which contributes to the overall quality of our research workforce.

During this year we have developed additional guidance that supports researchers to understand and uphold the expected standards of integrity relevant to their research. This includes:

- guidance on carrying out focus groups
- guidance on carrying out 'lessons learned' meetings to reflect on impact and capture actionable insights to improve future projects
- a toolkit to quality assure research at each stage of the project lifecycle

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. We publish terms of reference that set out the aims, scope and research methods in advance of doing the primary analysis for all research where a publishable output is planned, including those externally commissioned by or from Ofsted.

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. We have deposited data from the Ofsted Big Listen in the UK Data Archive.

Publishing research

We follow the majority of the principles set out in 'Government Social Research: publication protocol'. Where we carry out research for an internal audience only and we do not publish it, for example research relating to operational practice, we share 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 we publish. We have guidance to help researchers make best use of internal and external peer review to support all stages of the research process. This includes all activities such as scoping projects, designing research tools, designing samples, and reviewing final reports before publication.

For all projects, teams work with communications and policy colleagues and stakeholders to identify how best to share the research and encourage audiences to engage with it. In 2026–27, we will strengthen our organisational approach to sharing research by formally integrating this planning into the CORA.

As part of this, we are developing a template to ensure that every project has as much influence, and reaches as many relevant people, as possible. This will help us make sure stakeholders are involved early, that we share according to organisational priorities, and that we use diverse communication channels, including reports and seminars.

External engagement relating to research integrity

We actively seek external expertise and perspectives to strengthen the quality and breadth of our research and analysis. 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. Ofsted staff have attended SICI international workshops and the annual general assembly this year. We also hosted an internal seminar with the New Zealand inspectorate to share learning.

We engage widely with external stakeholders, such as research bodies and academics. For many 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.

Some of our staff are members of other professional bodies, including the Social Research Association, UK Evaluation Society, British Educational Research Association and the Association for the Advancement of Artificial Intelligence. Ofsted also supports academic placements to provide additional expertise and an external perspective on our research and analysis. For example, we have had fellowships from the University of Edinburgh (BRAID) and University of Surrey (UKRI). We also partner with Kingston University on their quantitative research studies about children's social care.

In April 2026 we published our areas of research interest to show the external research community where we would welcome more evidence to encourage better engagement and collaboration. These are:

- Inclusion
- Family, support and stability
- Professional learning and development
- AI, online harms and digital literacy
- Participation and pathways
- Post-16 education, training and employment
- Transitions

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 whistleblowing policies. The conflict-of-interest policy sets out expectations and processes for managing conflicts. The whistleblowing 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.

This year, we have updated a team management record to include the option to record research misconduct. We also began developing a bespoke policy and procedure for research misconduct. This includes developing a clear definition of research misconduct in Ofsted. Any other breaches of research integrity, as 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.

Appendix F: List of inspection and regulatory frameworks and handbooks

- Accreditation visits to online providers handbook
- Area SEND inspections framework and handbook
- Cafcass inspection framework
- Childminder agencies: inspection guidance
- Early years and childcare enforcement policy
- Early years and childcare registration handbook
- ECF and NPQ inspection framework and handbook
- Education inspection framework, which has the following associated operating guides:
  - early years inspection operating guide
  - further education and skills inspection operating guide
  - further education and skills monitoring operating guide
  - operating guide for additional inspections of independent schools
  - non-association independent schools inspection operating guide
  - school inspection operating guide
  - school monitoring operating guide
- Framework for the regulation of providers on the Childcare Register
- Handbook for inspecting initial training for the Armed Forces, with reference to welfare and duty of care
- Handbook for the inspection of education, skills and work activities in prisons and young offender institutions
- ILACS framework and guidance
- ITE inspection framework and operating guide
- Joint inspection framework: secure training centres
- JTAI frameworks and guidance, including guidance for different themes – the theme for this reporting year is the multi-agency response to children who are victims of domestic abuse
- Secure 16 to 19 academies guidance
- 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
- Social care enforcement policy
- Unregistered school inspection handbook

Appendix G: List of hubs

Extracts taken from new intranet pages for 2025–26:

The **complaints hub** is responsible for complaints about Ofsted and complaints about schools. It provides greater focus, objectivity and consistency in the way we investigate and resolve complaints.

Investigations are centralised to ensure outcomes are fair, transparent and consistent across all remits. A key role of the hub is to identify and share learning from complaints. Insights from this work inform inspection processes, policy and training, helping inspectors and the organisation to improve and adapt practice. The hub also oversees an improved approach to complaints about inspector conduct. These complaints are handled with fairness and transparency, with inspectors given the opportunity to respond through their line manager, ensuring a balanced and open process.

The **inspection welfare, support and guidance (IWSG) hub** supports our commitment to robust, consistent, and transparent inspection practice across all regions and remits.

Inspectors benefit from the duty desks, as well as feeling well informed and supported throughout their work. Providers benefit from the provider contact helpline (PCH), which answers questions about current inspections, and provides an opportunity for providers to share any concerns.

To maintain consistency, we regularly review records of issues raised through the duty desks and PCH to inform ongoing improvements across our inspection and regulatory practice. We use information from the PCH and the remit duty desks to see where we can offer more training and development in our frameworks, guidance and policies. The IWSG hub is committed to supporting colleagues who face poor behaviour from providers. Inspectors experiencing challenging behaviour from providers are shown where to get the help they need, so that managers can address this with providers.

The **quality assurance and professional standards (QAPS) hub** plays a vital role in ensuring that our work is of a consistently high standard across all inspections, in every part of the country. Quality sits at the heart of what we do because it matters for providers, parents and, most importantly, children and learners.

The hub strengthens national consistency by bringing together a central team of expert inspectors to support inspection work. It carries out the first quality assurance read for inspection reports that are not subject to the enhanced consistency and moderation (ECaM) process, reviewing against nationally set standards, to ensure findings are clear, evidence-based and transparent.

Where reports do not meet the required standard, the QAPS hub will work closely with regions to resolve issues. This includes providing constructive feedback and guidance, while also holding inspectors to account for meeting agreed expectations. The QAPS hub also plays an important role in organisational learning. Insights from its work highlight national themes and both strengths and areas for development – which in turn inform training, policy and guidance to help inspectors deliver first-class inspections consistently.

The **enhanced consistency and moderation (ECaM) hub** plays a critical role in ensuring inspection activity is consistent and rigorous. The hub focuses mainly on quality assuring reports that need to go through the enhanced consistency and moderation process. This includes quality assuring a proportion of registration toolkits in early years. When capacity allows, colleagues working in this hub will work across both the ECaM and the QAPS hubs.

As a central team of expert inspectors, the hub's purpose is to ensure that inspection judgements are accurate, evidence-based and consistent across all regions. Inspectors quality assure inspection reports, review evidence bases, liaise with lead inspectors for the factual accuracy check, communicate with providers, and work with regions on the outcome of moderation. Reports are reviewed against nationally set standards to reassure providers that judgements are fair, impartial and independently moderated.

Where reports do not meet the required standard, the ECaM hub will work closely with regions to resolve issues. This includes providing constructive feedback and guidance, while also holding inspectors to account for meeting expectations.

The ECaM hub works in close collaboration with other hubs. It shares expertise and processes with the QAPS hub to ensure consistent national standards, receives information about providers causing concern from the IWSG hub, and liaises with the 'complaints against Ofsted' team in the complaints hub when complaints are raised during the moderation process.

The hub also plays an important role in organisational learning. Insights from its work are used to strengthen policy and training, helping inspectors to continuously improve their practice.

The **regulation delivery prioritisation (RDP) hub** provides national oversight of inspection and regulatory delivery in early years and social care. Its role is to balance planned inspection work with demand-led activity, ensuring decisions are consistent, fair and aligned with policy expectations.

The hub oversees delivery of the national operating plan, demand-led work and registration activity. It monitors regional delivery, identifies delivery challenges and helps to move resources across regions to mitigate risks and ensure work is completed in a timely, policy-compliant way.

By providing a single point of oversight, the RDP hub ensures that we balance inspections and demand-led work effectively, deliver inspection activity and maintain a responsive, risk-based approach to regulation.

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