Ofcom

The Office of Communications
Annual Report and Accounts

1 April 2025 to 31 March 2026

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The Office of Communications Annual Report and Accounts

For the period 1 April 2025 to 31 March 2026

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All of the people featured in photography throughout this report are Ofcom colleagues.

Our powers and duties

Ofcom's mission is to make communications work for everyone.

We regulate fixed-line and mobile telecoms, TV and radio broadcasting, video-on-demand and online services, post, and the radio spectrum used by wireless devices. We help UK businesses and individuals get the best from communications services and protect them from harmful treatment and practices. Where appropriate, we promote competition, investment, innovation and growth as the basis for delivering good consumer outcomes. Ofcom regulates online services that host user-generated content (such as social media), messaging services and search engines operating in the UK.

We are an independent public authority and accountable to Parliament and through the courts, and to perform our role effectively we need to engage openly and constructively with the UK and devolved governments. We provide technical advice to governments (for example, our work regarding the implementation of a UK broadband universal service provider) and, in some cases, we act as a formal representative of the UK Government (for example, in international negotiations on spectrum).

Ofcom was established under the Office of Communications Act 2002 and operates under a number of Acts of Parliament. The Communications Act 2003 states that our principal duty in carrying out our functions is to further the interests of citizens in relation to communications matters and to further the interests of consumers in relevant markets, where appropriate by promoting competition. In postal services, our duty is to carry out our functions in a way that we consider will secure provision of a universal postal service in the UK. We implement and enforce communications, competition and consumer protection laws; our competition powers are outlined later in this section.

Our main legal duties guide the direction of our work and include making sure that:

- the UK has a wide range of electronic communications services;
- optimal use is made of the radio spectrum;
- a wide range of high-quality television and radio programmes are provided by different organisations, appealing to a variety of tastes and interests;
- people are protected from harmful or offensive material, unfair treatment and unwarranted invasion of privacy on television and radio;
- the BBC is held to account on its compliance with appropriate content standards, its performance against its Mission and Public Purposes, and the impact of its activities on fair and effective competition;
- UK citizens are protected from harmful content on regulated online services, through the appropriate use by providers of systems and processes designed to reduce the risk of such harm;
- the universal service obligation on postal services is secured in the UK; and
- digital infrastructure across the UK is strong, secure and resilient.

Ofcom can enforce consumer law on behalf of consumers but does not have the power to resolve individual consumer complaints about telecoms, postal services or online safety, unlike in TV and radio. Where appropriate, we provide advice to complainants and refer them to the alternative dispute resolution (ADR) schemes that we have approved.

Our principal duty is to further citizen and consumer interests

Ofcom's competition law powers

In addition to our regulatory responsibilities set out above, we have powers in relation to communications matters to:

- enforce the prohibitions on anti-competitive agreements and abuse of a dominant position, defined in the Competition Act 1998; and
- investigate markets and make references under the Enterprise Act 2002 to the Competition and Markets Authority (CMA).

We consider whether it is more appropriate to exercise competition or sectoral powers in any given case, subject to the specific legislative requirements.

Our values

In order to make communications work for everyone we promote choice, secure standards and prevent harm. Excellence, collaboration, empowerment, agility and respect are the words that best explain how we work and the way we do things at Ofcom.

Our values shape how we treat one another, how we work together, how we relate to our stakeholders, how we judge performance and how we collaborate to achieve our priorities. Our values are central to our effectiveness, and they support the organisation we want to be.

Chair's message

Sir Ian Cheshire

I was honoured and delighted to become Ofcom's new Chair in June 2026. This report covers a year of activity before my arrival, and is testament to the importance and diversity of the work that Ofcom carries out on behalf of the UK public. I would like to thank my predecessor, Lord Grade, for his role in overseeing that over the last four years.

At a time when household budgets are under real pressure, Ofcom is a regulator that makes sure people get a good deal. We protect audiences and customers from harm, and ensure they benefit from competition, innovation and investment across the communications sector.

At times, this means holding companies to account through enforcement, particularly in online safety, where our task is to drive a change in standards across the industry. Where Ofcom does so, we are careful to follow legal process and ensure our decisions are based on clear evidence. As with other enforcement bodies, taking this approach can mean that investigations take time to complete; but crucially, it helps to ensure they are fair and robust.

The Ofcom Board that I have now joined provided expert scrutiny and objective challenge to Ofcom's programme throughout the period of this report. The Board also protects Ofcom's independence, so that our decisions remain free from party-political or commercial influence. As we support the executive team in their work, we will continue to hold those principles dear.

More widely, Ofcom is held to account by Parliament. Our work is examined by elected representatives in each of the nations' capitals. This year we appeared at 18 select committees and all-party groups across the UK. Our decisions are regularly examined by courts and tribunals under a rigorous appeals process. And of course, we hold ourselves accountable to people and businesses through our consultations, public events and this report itself.

I look forward to helping Ofcom maintain its effectiveness, independence and accountability in the years ahead.

Chief Executive's report

Dame Melanie Dawes, DCB

Ofcom is working in a world of extraordinary change. Global conflicts are presenting threats to supply chains and driving up the cost of living. New services are disrupting business models across the economy – no more so than in media and technology. And artificial intelligence is creating huge opportunities, while risking new online harms and potentially weakening trust in what people see and hear.

As a regulator, part of Ofcom's job is to embrace this change and the opportunities it brings for growth and innovation, while ensuring that consumers and citizens continue to enjoy the products and services they rely on.

That starts with a good connection. Five years ago, we gave fibre network builders confidence that we would stick with a consistent, long-term regulatory plan. This year we kept that promise, completing our latest review of the wholesale broadband market. We maintained a pro-growth approach that has underpinned investment in full-fibre broadband of £3-6bn a year, taken full fibre to 82% of UK homes and brought ultrafast, gigabit speeds to nine in ten.

Mobile phone users need to know they'll get a good reception where they live and work, before they take out a contract. So this year we launched Map Your Mobile, a comprehensive tool for comparing the coverage and performance of networks within UK postcodes. It has already been used by more than a million people. To help improve reception we enabled everyday phone calls over satellites, auctioned new airwaves to serve busy areas like football stadiums and made innovations in spectrum management that will boost mobile and Wi-Fi signals.

This was also the first year when Ofcom held full powers as the UK's online safety regulator. Thousands of online services must now protect their UK users from harm, and we have been taking action when they fall short – opening investigations into nearly 100 services, and levying 18 fines. Parents can know that children are becoming better protected online. Companies including X, Telegram, Discord and Reddit have introduced effective age controls around adult or potentially harmful content, and millions of visits to pornography sites now require similar checks.

People also need to trust that, when they post a letter, it will arrive when it should. This year we fined Royal Mail £21 million for failing to meet its delivery targets. The company's performance has been unacceptable. We have granted Royal Mail more flexibility in its delivery schedule to compensate for falling volumes of letters, but we are clear they must improve their core service to the public.

In television and radio, we completed work to update our regulation for a world of competing services, multiple devices and changing audience behaviour. We modernised how we regulate public service broadcasters, and put in place rules to ensure their content remains findable on smart TVs and speakers. Viewers and listeners can also be certain that, if they complain to Ofcom about a programme, we'll assess each case. This year we examined 65,968 complaints, completed 25 investigations and found 14 in breach of our rules. Where broadcasters failed to maintain standards, we took clear action to enforce our rules.

Those are just some of the areas where Ofcom is bringing clarity and confidence to consumers. Through turbulent times, in a sector where accelerating change is likely to continue, we remain steadfast in our mission to make communications work for everyone.

PERFORMANCE REPORT

This section sets out how we have performed against the objectives set out in Ofcom's Plan of Work.

We look at the impact of our work on behalf of people and businesses in the UK.

Highlights from 2025/26

Internet and post we can rely on

Enabling better broadband

Our new, long-term framework of regulation for the broadband sector will continue to promote competition, innovation and investment in this vital market.

Coverage help for consumers

We launched Map Your Mobile, a comprehensive tool revealing local 4G/5G mobile coverage and performance in UK postcodes.

Reforming the postal service

Our changes to Royal Mail's obligations will enable it to make necessary improvements to reliability and performance. Meanwhile, we also held it to account, fining it £21 million for failing to meet delivery targets in 2024/25.

Media we trust and value

Implementing the Media Act

We completed our work to update regulations under the Media Act 2024. We modernised how we regulate public service broadcasters, and set out how their content should remain findable on smart TVs and smart speakers.

Helping public service broadcasting to survive and thrive

Following our review of public service media we set out a detailed plan for protecting and sustaining it in the coming years.

Serving and protecting audiences

This year, we closed 65,968 complaints (8,544 cases), completed 25 investigations and found 14 cases in breach of our broadcasting rules. Where broadcasters failed to maintain standards, we took clear action to enforce our rules.

A safer life online

Protecting children from porn

We required pornography services to stop children accessing this content, using highly effective age checks. Millions of daily visits to porn sites now require these checks.

A year of taking action

We investigated nearly 100 online services for failing to comply with the laws, and took action against many of them. That included fines against six services which failed to implement effective age checks.

Tackling the most harmful content

We finalised our regulations under the Online Safety Act 2023. As part of this, we established codes of practice and guidance aimed at stopping children from encountering the most harmful types of content.

Enabling wireless services in the wider economy

Innovations in spectrum

We auctioned airwaves to allow mobile operators to provide faster, better services. These 'mmWave' frequencies are now available in 68 high-density areas with high demand for mobile data.

From satellites to smartphones

Standard smartphones will soon be able to receive signals from space, following our decisions to allow mobile networks and satellite companies to partner and deliver 'direct-to-device' services to UK phone users.

Sharing spectrum to boost connections

Our plans will make the UK the first country in Europe to share airwaves across mobile and Wi-Fi services. This will lead to better wireless broadband, stronger signals in busy locations and support for new technologies.

Regulating for growth

Throughout the year, Ofcom's approach to regulation has reflected our long-term vision for pro-growth regulation, enabled by competition, innovation and investment and our duty to have regard to economic growth in the UK. We have delivered on commitments we made through our economic regulation in the telecoms sectors, in the use of spectrum and by streamlining and reducing burdens on industry where possible.

High-speed broadband connections are critical national infrastructure, underpinning productivity across every sector of the economy. We have set the rules for fixed networks until 2031 as part of our ten-year plan to foster competition and promote investment. This sits alongside new data-centre duties that strengthen the resilience and security of the digital services the economy depends on for growth. This is already bringing benefits across the economy – from faster, more reliable connections for people and businesses, to competitive prices for customers who continue to face financial challenges. In our sectors overall, people are getting better services for their money.

Mobile coverage is another important enabler of growth and productivity. Seven million people are benefiting from faster 4G speeds this year, while a total of 16,500 square kilometres of 'not-spots' have been removed across the UK. We provided support to the Competition and Markets Authority's review of the Vodafone/Three merger last year. This led to the companies publicly committing to invest £11 billion over an eight-year period, which will significantly improve the performance and capacity of their network. During the last year, we also launched Ofcom's new coverage checker, Map Your Mobile, overhauling the data consumers can access on mobile coverage and quality. This will encourage providers to compete on performance and further invest in better networks.

Our approach to managing the UK's radio spectrum has unlocked major benefits. By confirming that we will authorise the use of most mobile spectrum bands for satellite direct-to-device services, the UK has become the first country in Western Europe where mobile operators can team up with satellite companies to allow smartphones to receive a signal from space. This will provide reception to areas of the country that are not covered by terrestrial mobile networks, bringing significant social and economic benefits.

By authorising satellite broadband providers such as Starlink and Amazon Leo, we continued our broader work to enable satellite services to support growth and connections across the UK. We have authorised nine non-geostationary satellite orbit licences so far. Take-up of these services continues to increase, with over 110,000 active connections in 2025, up from around 87,000 the year before.

We also completed our auction of very high-frequency 'millimetre-Wave' (mmWave) spectrum for use by mobile network operators, which will support better connections for people in congested areas such as transport hubs and stadiums.

> As well as seeking to promote growth in the rules we set, we strive to avoid unnecessary burdens on industry.

Similarly, by enabling greater spectrum sharing, we are extracting the maximum benefit to the UK from its valuable, finite airwaves. We committed to opening up shared access licensing to high-capacity mmWave spectrum for private networks. Businesses such as the automotive industry and busy ports can access this spectrum through a self-service online tool.

We decided to enable Wi-Fi and mobile services to share the 6 GHz band, helping to meet future demand for data by increasing capacity for everyday use in busy areas, as well as for newer technologies such as virtual reality and AI. This makes the UK the first country in Europe to commit to these two different technologies sharing the frequency band.

In broadcasting, our implementation of the Media Act will help viewers and listeners to continue to enjoy the output of the UK's creative economy. We have modernised public service broadcasters' (PSB) licences to reflect their use of on-demand players to deliver their remits. And our proposals will ensure PSB streaming players are given appropriate prominence on smart TVs, so they can continue to reach audiences in the modern media environment.

Collaboration among international regulators is essential, given the borderless nature of the challenges we face, and the rapid pace of change in digital innovation. Our continued work with the Digital Regulation Cooperation Forum (DRCF) has helped to make the UK an attractive place for tech innovators. During the year, the DRCF continued its programme of regulatory innovation, building on the pilot of the Digital AI Hub to ease innovators' engagement with regulators. In March, the forum brought together 200 representatives from industry, civil society, academia, government, and regulators to focus on Responsible GenAI. The DRCF is also piloting a Digital Library to improve the accessibility of digital regulation and ease of compliance, funded by the Regulatory Innovation Office's AI Innovation Fund.

As well as seeking to promote growth in the rules we set, we strive to avoid unnecessary burdens on industry. We do this in two ways: identifying opportunities to deregulate where rules are no longer needed or are outdated; and actively streamlining our regulatory approach, so that businesses interacting with us face fewer costs and receive a more efficient service.

In 2025/26, we:

- reduced the regulatory requirements imposed on Royal Mail, allowing the company to realise estimated annual savings between £250m and £425m;
- removed a regulator, absorbing the Phone-paid Services Authority's (PSA) functions into Ofcom and saving an estimated £6.7m over five years;
- deregulated the commercial radio sector, giving it more flexibility to adapt to changing audience needs, while protecting the provision of local news;
- decided not to carry out a market review or impose further regulation in the application-to-person messaging market, saving operators and Ofcom substantial administrative costs;
- launched the beta version of our dedicated Digital Support Service (DSS), to help businesses understand their regulatory requirements under the Online Safety Act; and
- supported government growth commitments, including through input into the Department for Science, Innovation and Technology's (DSIT) Annual Simplification Plan aiming to reduce regulatory burdens on industry.

Progress on delivering our Plan of Work

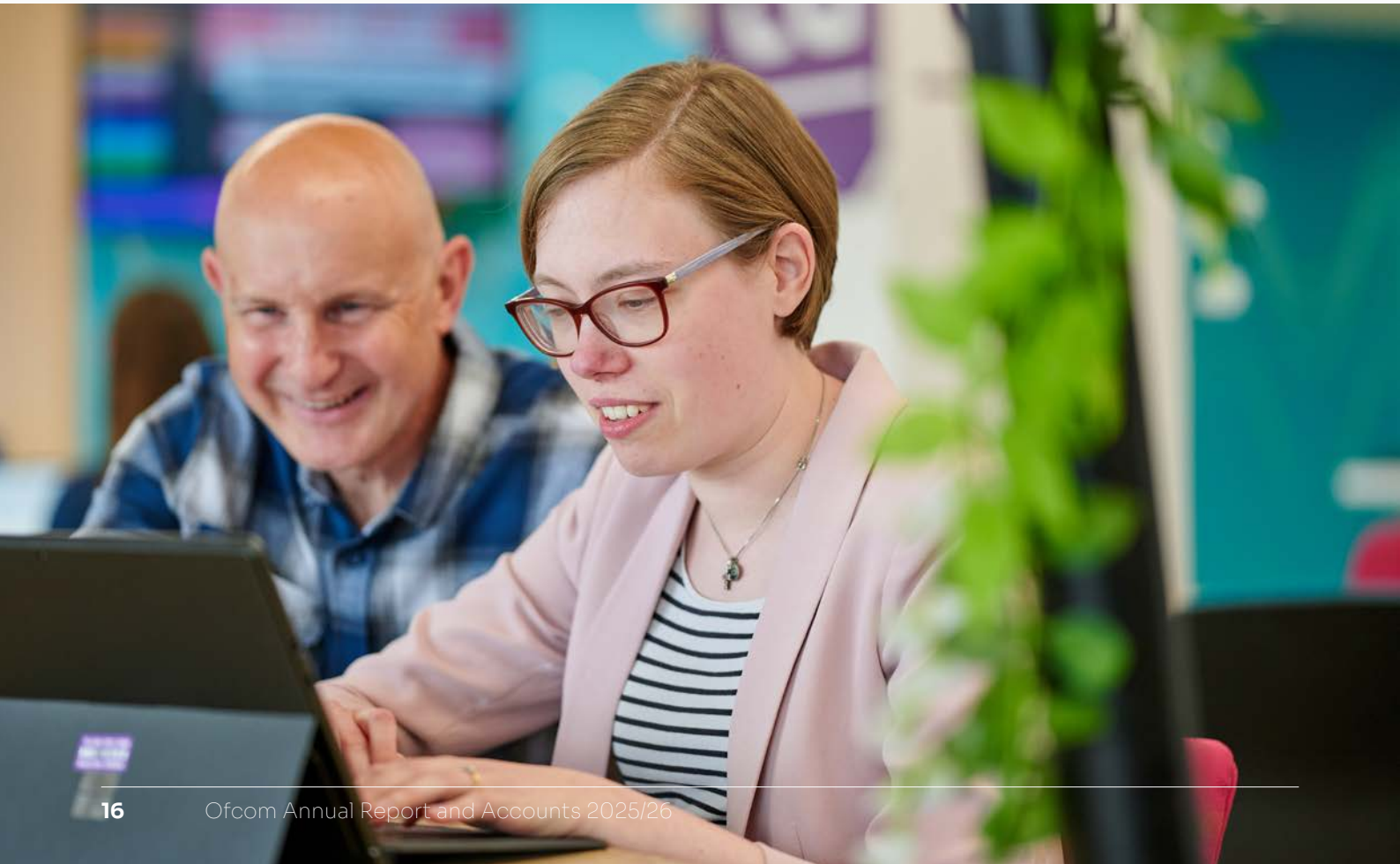
This section sets out what we have done during the year in our priority areas, and the impact for people and businesses.

Every March, we publish Ofcom's Plan of Work. This sets out what we intend to deliver over the coming financial year, to make communications work for everyone across the UK and its nations.

The work areas set for 2025/26 considered what was happening in the communications market and the evolving needs of people and businesses, against the backdrop of dynamic sectors which continue to invest and innovate, as well as high levels of inflation. Our plan recognised the increasing reliance on the UK's communications networks for the way we live, work, shop and use public services.

We consult on our plan every year to make sure it reflects the feedback we receive from interested parties as well as fulfilling Ofcom's duties. The Plan of Work also includes our work programme, which explains the key activities for the year.

Note to the reader: This Annual Report covers the period 1 April 2025 to 31 March 2026. Throughout the text, 'this year' refers to that financial year. Similarly, unless where indicated, months refer to the relevant month within the financial year. For example, 'August' means August 2025, 'January' means January 2026.



Internet and post we can rely on

People across the UK depend each day on reliable phone, broadband and postal services to work and stay connected with the people they know. We make sure that companies meet customers' needs, fix problems when they arise and take steps to keep networks resilient and fit for the future. We also set rules to promote investment in telecoms, which improves services and helps to grow the economy.

What we did – in brief

- We put in place a new long-term framework of regulation for the broadband market, designed to continue to promote competition, innovation and investment in this vital sector.
- As many households struggle with the cost of living, we examined the affordability of phone, broadband and TV services. In these sectors overall, people are getting more for their money.
- We took a range of steps to combat fraud. We investigated companies suspected of being linked to scams, set out new rules to protect mobile customers from fraudulent messages, and worked on the ground with law-enforcement bodies to tackle individual scams.
- We monitored how companies are keeping the UK's telecoms networks secure and resilient, and fined two companies for failing to keep people connected to the emergency services at all times.
- We launched Map Your Mobile, a comprehensive tool revealing local 4G/5G mobile coverage and performance in your postcode area.
- In post, we changed obligations on Royal Mail to enable it to make necessary improvements to reliability and performance. Meanwhile, we also held Royal Mail to account, fining it £21m for failing to meet its First and Second Class delivery targets.

Why this matters

- The roll-out of gigabit-capable broadband continues, helping broadband is entering its final phase. This will help to power the UK economy, unlock the potential of remote communities, enable productivity gains and support public services as they become more digital.
- As living costs rise, households need affordable products that serve their everyday needs. The UK benefits from highly competitive communications markets, and 1.6 million people switched to a better phone or broadband deal this year.
- Mobile users need good reception where they live and work. Map Your Mobile is the most accurate tool for comparing mobile coverage and performance to be made available in the UK, and nearly a million people have used it already.
- Fraud is the UK's fastest-growing crime, causing financial and emotional distress to its victims. We continue to investigate and tackle harmful scams.
- Ensuring that our telecoms networks are secure and resilient gives reassurance to consumers and businesses, who need them to be reliable and protected from failure and threats. That includes keeping people connected to 999 services whenever they need them.
- The postal service remains a vital form of connection for millions of people in the UK. But it isn't sustainable in its current form, so we made changes to help protect the service and make it more reliable.

Our work this year

Better broadband across the UK

After Ofcom put in place new regulations for the broadband market five years ago, the UK saw one of the fastest roll-outs of gigabit-capable broadband in Europe. Over the last five years between £3bn and £6bn has been invested by network firms each year, and full-fibre coverage has soared from less than a quarter of premises to reach nearly eight in ten.

In March, we built on this progress by finalising how we will regulate the market for the next five years. As before, we focused on setting rules that enable competition and investment in the sector, so that the quality and coverage of networks continues to improve as full-fibre roll-out enters its final phase.

According to plans from the UK's broadband networks, with the right support full-fibre will be available to almost 29 million properties by the end of 2027 – well over nine in ten. Every new connection means a home or business can do more online – from home working and learning, high-quality streaming and gaming, to improved efficiency and reliability for small businesses and public buildings. The new networks will help to boost economic growth and productivity across the country.

Helping people with the cost of living

Many people around the country continue to struggle with financial pressures. Ofcom is working hard to ensure that everyone can access affordable communications services and can shop around for good deals.

Our pricing and consumer engagement report in February explained what people are paying and how they engage with the communications market. We found that people are getting more for their money, as the real-terms prices of most telecoms services have remained flat or fallen in recent years.

Prices for faster broadband and data-rich mobile services are falling quickest. This means that many customers could switch to gigabit-capable broadband and pay the same, or less, than they currently do for a standard or superfast connection. And over the last five years, the cost of a typical set of mobile services has fallen by a fifth – even as the average amount of data people are using on their phone has more than doubled.

New Ofcom rules came into effect last year, giving customers clarity and certainty about what they will pay for a phone, broadband or TV service over the duration of their contract. Our initial assessment suggests that the rules are providing greater clarity on what customers will pay at the point of sale, making it easier for them to shop around.

And people are doing exactly that. Some 1.6 million customers switched their landline or broadband provider in the year since we launched our simple one-touch switch (OTS) process, which now works across networks. It means people only have to contact their new provider, who will manage the whole switch. Simpler switching is encouraging competition, and more than 300 providers have signed up. To make sure the process is working well, we issued an update in June on our OTS enforcement programme, which is holding firms to account on making one-touch switches quick and easy.

We're also making sure that firms stick to our consumer protection rules. As a result of our enforcement action on BT in the previous year, relating to provision of contract information and summary, BT has now refunded or credited £18m to customer accounts.

Firm action against fraud

Fraud is the UK's fastest-growing crime, and protecting people from the risk of losing money to scammers has never been more important.

As part of our work to tackle phone and text scams, in April we opened an investigation into whether telecoms provider Primo Dialler had misused telephone numbers sub-allocated to it, including to perpetrate scams. Our investigation is continuing. And in June we ordered telecoms provider Tismi to block all calls and messages involving specific numbers allocated to it, after we received information indicating these numbers had been linked to serious fraud or misuse.

We closed a loophole in April that posed a risk to mobile users' privacy and security, by banning the leasing of phone numbers known as 'global titles'. These are used by mobile networks to send and receive signalling messages. They are sometimes leased out by mobile networks; but they can fall into the wrong hands, and criminals can use them to intercept and divert calls and messages, or to access information such as mobile users' personal data.

Previous industry-led efforts to address these issues have not been effective, so we stepped in to ban the leasing of global titles with immediate effect. The new rules will make the UK a global leader in preventing abuse by criminal groups.

Then in July we proposed stricter guidance on how telecoms companies should protect people from international calls that imitate UK mobile numbers. Criminals based abroad often imitate or 'spoof' these 07 numbers, as it can make people more likely to answer. We proposed that phone companies should withhold the caller ID of calls that appear to come from a UK mobile roaming abroad, unless they can verify its validity.

In October, we set out new rules for mobile providers to protect their customers from fraudulent messages. Mobile firms have taken steps in recent years to identify and disrupt scam texts, blocking an estimated 600 million each year. But fraudulent messages continue to cause significant harm and distress, and we expect industry to do even more to protect people and businesses.

Ofcom is also working on the ground with law-enforcement bodies to tackle individual cases of fraud. In February, following an investigation involving Ofcom, four individuals were convicted for using 'SMS blaster' technology to send thousands of scam texts in an attempt to defraud London commuters. The conviction was achieved thanks to close work between Ofcom, the British Transport Police, mobile network operators and the National Cyber Security Centre.

Protecting and empowering customers

Consumers should know that Ofcom is on their side. In May, we published our regular research showing how the UK's broadband, mobile and landline customers rate their providers for customer service – including call waiting times, complaint handling and overall outcomes.

Levels of satisfaction with complaints handling for mobile, broadband and landline were all significantly higher than in previous research. We also saw signs that companies have improved how they deal with complaints.

But mobile and broadband customers had more reason to complain, and the average call waiting time had increased by 13 seconds to 2min 1s – as had the time taken to install broadband and landline services, by one day to 11 days. So providers still have work to do to improve customer satisfaction.

In July, we set out strengthened rules that will allow telecoms customers to escalate their unresolved complaints to an alternative dispute resolution (ADR) scheme sooner. ADR schemes are independent bodies that carry out impartial assessments of unresolved complaints between a customer and their provider. The aim is that complaints handling is fair and effective. After a consultation, we have cut the time before consumers can access ADR from eight to six weeks after they complete their initial complaint. This change came into effect in April 2026.

Throughout the year we also continued to publish our quarterly figures for complaints we've received about the UK's major mobile, landline, broadband and pay-TV providers. While we cannot investigate individual complaints, this data empowers customers and helps us to understand the reasons for any dissatisfaction across the sectors we regulate.

Keeping people connected in emergencies

Ofcom has an important role in making sure the UK's telecoms networks are secure and resilient. That includes ensuring that 999 emergency call services are reliable and accessible. Nobody needs a telephone more than during an emergency situation, and if companies fail to keep people connected at all times then we take action.

In July, we fined broadband provider Gigaclear £122,500 for failing to provide accurate and reliable caller location information to emergency services. Between January 2022 and March 2024, when any Gigaclear Voice over Internet Protocol (VoIP) customer called 999 or 112, inaccurate information about their location was made available to the emergency services. This affected a total of 948 calls and could have made emergency response more challenging.

In September, we fined Vonage £700,000 for failings in calls to 999. Between 23 October and 3 November 2023, Vonage lacked the right processes to detect network changes that might affect emergency calls. The company's oversight of its network was inadequate, and it meant that some business customers were unable to connect to the emergency services.

Following these two investigations, we launched a formal monitoring programme to study providers' compliance with their duties around emergency calls. This work continues and we are gathering more evidence from providers before considering next steps. We also have investigations continuing into BT and Three, which we launched in December following summer outages that disrupted mobile call services nationwide, including to emergency services.

Supporting vulnerable customers

In May, an Ofcom study found that 999 BSL, a video relay service that connects deaf British Sign Language (BSL) users to the emergency services, is successfully saving lives.

Since 2022, we have required telephone and broadband companies to offer a free, 24/7 video relay service for BSL users to make these calls via a dedicated mobile app and website. The app has been downloaded almost 30,000 times and used to make around 18,000 calls during 2024/25. The service has received almost no complaints and is estimated to be saving two people's lives every year.

Another potentially life-saving technology is telecare alarms – personal systems designed to help elderly, disabled or vulnerable individuals to trigger prompt assistance from caregivers or emergency services. In December, we fined Virgin Media £23.8m after it failed to protect telecare customers during its programme to migrate customers from analogue to digital landlines. Service interruptions prevented telecare devices from connecting to alarm monitoring centres while the disconnection was in place. Providers must ensure that transitions are carefully managed and that customers are protected from harm, as well as identifying and supporting those who may be vulnerable. We continue to closely monitor providers' migration plans and engage with UK Government and industry on migration issues, including on developing the voluntary Telecoms Modernisation Charter, published in March, which support network modernisation while appropriately protecting consumers.

Throughout the year we've also closely monitored the work of mobile operators as they switch off older 3G networks. We have welcomed their efforts to communicate with and provide support to customers, including vulnerable ones – for example by offering discounts on replacement handsets. We published relevant 2G coverage data to assist sectors which may use international roaming SIMs, especially the telecare sector, as part of our work with the telecare industry, the Government and Virgin Media O2 ahead of its withdrawal of inbound roaming on its 2G network. We also provided technical information to support the development of DSIT's 2G Switch-off Charter.

Providing advice is another area where Ofcom can help people in need. In May, we published a clear guide for telecoms customers who might be suffering domestic abuse, harassment or violence. We outlined some things for victims to be aware of, and how to take action to protect themselves.

Helping you to map your mobile

Poor reception can be a frustration for mobile phone users, so it's important people can see which provider offers the best service and signal strength where they live or work.

In June, we launched Map Your Mobile, a checker that reveals local 4G and 5G coverage and performance – right down to the postcode area. It's the most comprehensive tool for comparing mobile coverage and performance to be made available in the UK. Nearly a million people have used it already.

Our Mobile Matters report, published in July, explored people's experiences of using networks across the UK and highlighted factors such as download speeds and connection rates. We assessed changing usage levels of 2G, 3G, 4G and 5G connections as mobile technology continues to develop. We also analysed how the different network operators are investing in, and rolling out, new connections.

And in November, our annual Connected Nations report looked at mobile and broadband infrastructure and how people and businesses in the UK use the connections they depend on every day. We found that the UK is an increasingly data-hungry nation. The amount of mobile data used by Britons climbed by a fifth this year, reaching more than 1.2 billion GB each month. That's the equivalent of streaming 400 million football matches in HD, watching 315 billion TikToks or sending 1.3 quadrillion text-only WhatsApp messages. To keep pace with demand, mobile networks are deploying 'full 5G', providing users with a faster, better and more dependable experience.

Working with global partners to improve telecoms security

In November, Ofcom convened regulators and government agencies from the UK, US, Canada, Australia and New Zealand, resulting in a joint statement on working together more closely to strengthen the security and resilience of telecoms networks and tackle the risk of consumer scams and fraud.

Telecoms security threats are global, and markets are increasingly interconnected. The joint statement commits authorities to strengthening cooperation in the telecoms sector, helping to deter malicious actors and safeguard the integrity of infrastructure.

The signatories are Ofcom; the Federal Communications Commission (US); Innovation, Science, and Economic Development (Canada); the Department of Home Affairs (Australia); and the National Cyber Security Centre (New Zealand).

Protecting the post

The post remains an important form of connection for millions of people in the UK. But the way we use it has changed dramatically. Twenty years ago, Royal Mail was delivering 20 billion letters in a year. That has now declined to 6.5 billion in 2025 and is expected to fall further in the coming years. Royal Mail has lost hundreds of millions of pounds in recent years.

To help secure the universal postal service in a changing communications world, we set out reforms to the postal service to enable Royal Mail improve reliability and performance. In July, after a wide-ranging consultation, we made changes to the obligations imposed on the company.

Until now, Royal Mail has been required under the universal service obligation to deliver First and Second Class letters six days a week. Our research shows that small reductions in Royal Mail's delivery targets would continue to meet postal users' needs. Customers tell us they care more about affordability and reliability than speed of delivery.

The new obligations allow Royal Mail to deliver Second Class letters on alternate weekdays – still within three working days of collection – from Monday to Friday. We also changed Royal Mail's existing delivery targets – for First Class mail from 93% to 90% delivered next-day, and for Second Class mail from 98.5% to 95% delivered within three days. These new targets remain high by international standards.

We estimate that Royal Mail could realise annual net cost savings of between £250m and £425m by implementing the changes, which it has yet to do – enabling the company to invest more in improving its delivery performance.

Making sure Royal Mail delivers

Royal Mail's recent performance in hitting its delivery targets has been poor. Millions of important letters are arriving late and people aren't getting what they pay for when they buy a stamp. These failures are unacceptable, and customers expect and deserve better.

So, in October, we fined Royal Mail £21m for failing to meet its First and Second Class delivery targets in the 2024/25 financial year. This was the third time in recent years we have found the company breached its obligations, after we fined it £5.6m in November 2023 and £10.5m in December 2024.

Even after accounting for exceptional weather events, Royal Mail only delivered 77% of First Class mail on time and 92.5% of Second Class mail on time. As well as fining the company, we have continued to monitor Royal Mail's service performance closely and made clear that, if performance does not improve, further action will follow.

Keeping post affordable

In further steps to improve the sustainability of the postal service and ensure it serves customers, we began seeking views in November on future approaches to stamp pricing. The price of a First Class stamp has risen from 85p to £1.70 in the last four years, and Second Class stamps have increased from 66p to 87p over the same period. As shown in Figure 1, our analysis of international markets suggests that letter prices in the UK are below those in other comparable countries.

Figure 1: Price of non-priority and priority mail in other countries as of August 2025

Country	Non-priority mail (100g)	Priority mail (100g)
Australia	£1.66	N/A*
Denmark	£3.39	£4.55
France	£2.42	N/A*
Italy	£2.57	£2.61
United Kingdom	£0.87	£1.70

** In Australia and France there is no product substantially similar in characteristics to a priority or D+1 mail product, what we know in the UK as First Class*

In recent years, we have sought to secure an affordable and sustainable service by imposing a safeguard cap on Second Class stamp price, while giving Royal Mail pricing flexibility for First Class. The current Second Class cap runs until March 2027, so we have begun considering whether a new cap should be implemented.

We are also exploring a 'social tariff' for stamp prices – a targeted discount scheme for vulnerable customers which could provide more help to those who face the greatest challenges in affording to send letters.

Parcel performance

Our latest research into consumers' experiences of parcel deliveries, published in October, found that average overall satisfaction is reasonably high at 78% – unchanged from last year. However, people have different experiences depending on which parcel company delivers their package.

More than two-thirds of customers said they had experienced a delivery problem in the past six months, including: delays; parcels being left in an inappropriate location; the delivery driver not knocking loudly enough; and not being given sufficient time to answer the door.

We are pressing parcel operators to continue to improve their services, particularly for disabled and vulnerable people.

Media we trust and value

In a rapidly changing media landscape, it's vital that broadcasters continue to meet the needs of a wide range of audiences. We help to ensure that viewers and listeners get the services they want, while supporting broadcasters in tackling the challenges they face now and in the future. We also help to protect viewers and listeners by setting the rules for broadcasters and by taking action when those rules are broken. In doing so we balance the freedom of expression with allowing broadcasters to make independent editorial decisions to meet the needs of their audiences.

What we did – in brief

- Completing our review of public service media, we warned that broadcasters and streaming firms, social media companies, the Government and Ofcom must all act to address the challenges facing this hugely valuable sector. We set out a detailed six-point plan to protect it.
- We launched a review of our broadcast regulation. We are examining what changes are needed to support audiences wherever they watch or listen, and how to support innovation, investment, growth and fair and effective competition in the sector.
- We completed our work to update existing regulations under the Media Act 2024. We modernised how we regulate ITV, STV, Channel 4, S4C and Channel 5. And we set out how public service content should remain findable on smart TVs and smart speakers.
- As we do each year, we reported on how the BBC is serving audiences across the country. This year we found that audiences continued to rate BBC news highly for accuracy and trust, but we urged the BBC Board and Executive to take a firmer grip and act swiftly and transparently when controversies or failures arise.
- We decided that the BBC could proceed with plans to launch three new digital radio stations, but blocked it from launching a spin-off from Radio 2, or an extension to Radio 5 Sports Extra, that could damage competition in the market.
- We allocated funds for community radio services and awarded digital radio licences to stations in 40 areas across the UK, from Worcester to the Western Isles.
- We continued to set and enforce standards in programmes broadcast on TV, radio and streaming services. This year, we closed 65,968 complaints (relating to 8,544 cases), completed 25 investigations and found 14 cases in breach of our broadcasting rules. Where broadcasters failed to maintain standards, we took clear action to enforce our rules. In each case, we took account of the right to freedom of expression.

Why this matters

- Public service media helps to foster a well-informed society through trusted, impartial news. It sustains UK culture, reflects diverse perspectives and offers content that brings communities together. Our action plan is designed to protect it.
- The Media Act is the most important piece of new legislation affecting public service media in more than two decades. It is designed to protect public service broadcasting while fostering innovation so that audiences can still discover and enjoy the programmes they love, and the UK's creative economy continues to thrive.
- Holding the BBC to account remains central to our work. By identifying where it needs to improve, Ofcom helps to ensure the BBC serves the whole UK effectively.
- Due to its unique funding model, the BBC could have an adverse impact on competition. We review changes to its services to protect the interests of audiences.
- Community radio stations provide a voice for hundreds of local communities across the UK. Fuelled by the hard work and enthusiasm of volunteers, they reflect a wide mix of cultures and interests through their locally-produced content.
- Viewers and listeners should be protected from harmful content on TV and radio. We assess every complaint we receive and investigate issues that are raised under our rules.
- Freedom of expression is a cornerstone of British society and the UK's democracy. Ofcom does not censor content: our powers apply only after a programme has aired. We always take account of freedom of expression rights when we assess complaints and investigate TV and radio content. That includes the right of broadcasters to share information and ideas, and their audiences to receive them.
- Our Broadcasting Code is not a fixed, unchanging rule book. It is designed to be adapted and amended from time to time, including through guidance, so that it reflects the changing needs and expectations of the UK public and society. This year, our revised guidance on politicians as presenters took account of new legal clarity and the views of respondents to a public consultation. On the issue of old films and shows, our audience research shows that the current rules remain appropriate.

Our work this year

In a rapidly changing media landscape, it's vital that broadcasters continue to meet the needs of a wide range of audiences. We help to ensure that viewers and listeners get the services they want, while supporting broadcasters in tackling the challenges they face now and in the future.

Future-proofing public service media

Public service media (PSM) has a long and proud tradition in the UK. But amid a rapidly evolving media landscape, and with greater choice for audiences than ever before, its position is under threat.

In our July PSM review Transmission Critical, we warned that the public service broadcasters (PSBs), social media and video-sharing platforms (VSPs), Government and Ofcom all must act to address the challenges facing the sector. We set out a six-point action plan:

- Prominence and discoverability for public service media content on third-party platforms such as YouTube. PSM providers need to look for new ways to connect with diverse audiences on these platforms so that their content can be seen and found.
- Stable and adequate funding to sustain a broad range of PSM content, including news and children's programmes.
- Urgent clarity on how TV will be distributed in the future.
- More ambitious partnerships among the PSBs.
- Investment in media literacy so that everyone can use digital services and engage critically with news and content.
- Streamlined regulation to strip away outdated and unnecessary restrictions.

Following the PSM review we have launched a review of our broadcast regulation. We are identifying where outdated or unnecessary regulation can be stripped out. We are also examining what changes are needed to support audiences wherever they watch or listen, and how to support innovation, investment, growth and fair and effective competition in the sector.

We have continued to consider how audiences can find and encounter PSM content in an increasingly online environment. This includes PSM content – particularly news and children's programmes – on the platforms people turn to most.

Implementing the Media Act

The Media Act 2024 represented the most significant change to public service media regulation in two decades. It is designed to protect public service broadcasting while fostering innovation, so UK audiences can enjoy the services, video and programmes they love. Ofcom's job is to implement the changes.

We have now completed our substantial body of work to update existing regulations under the Media Act. We have issued updated licences to the commercial PSBs – ITV, STV, Channel 4 and Channel 5. These allow them to meet content quotas though their on-demand apps, rather than just on traditional 'linear' channels. We have also modernised rules for coverage of major 'listed' sporting events on television, extending the scope to streaming services. These will apply once the Government has commenced the relevant provisions of the Act. We also completed our policy work around local news on commercial radio, beginning now the process of issuing updated licences to bring these changes into effect.

In December, we recommended that prominence rules, which make PSM content visible to audiences, should apply to 15 connected TV platforms – including those of Apple, Freely and Samsung. The Government intends to follow our recommendations. We also proposed in detail how prominence should work, with a draft Code of Practice and Guidance in January. We will finalise our Code and Guidance alongside a statement later this year.

The Media Act extends new standards requirements to popular video-on-demand (VoD) services, similar to those that apply to television channels. In May we sent a report to the Secretary of State on the UK VoD market to help the Government decide to which services the new rules should apply. We also published a review of audience protection measures such as age ratings and content warnings provided by VoD services.

Another growing form of media use is smart speakers and voice assistants. In October we consulted on draft recommendations to Government that Apple's Siri, Amazon's Alexa and Google Assistant should be required to offer UK radio services. We set out final recommendations in March, and later this year we will consult on the draft Code of Practice on how designated platforms should meet these new obligations.

Ofcom's Access Services Code makes sure that people with hearing and sight impairments can access crucial services such as subtitles, signing and audio description on a range of television channels and platforms. Our May report showed that all relevant broadcast channels met or exceeded their legal requirements to provide access services in 2024. In the coming months we'll release a new Code for access services on streaming apps, bringing these up to similar standards as traditional TV.

Our report on the BBC

In November, we published our eighth annual report on the BBC, assessing its performance from April 2024 to March 2025. The report also included the findings of Ofcom's second 'Periodic Review' of the BBC, which looked at the BBC's performance over its current Charter period to date. Our report provides an evidence base for the Government to draw upon as it undertakes its new Charter Review.

This year, we found that the BBC remains popular with audiences, amid funding pressures and a rapidly changing media landscape. Around 83% of UK adults use its services weekly. The BBC has also achieved good levels of audience satisfaction overall, and there are early signs that engagement with younger audiences is improving.

We found that audiences continued to rate BBC news highly for accuracy and trust, but that the BBC had recently faced a significant crisis involving editorial decision-making in its news and current affairs output. We urged the BBC Board and Executive to take a firmer grip and act swiftly and openly when controversies or failures arise. We stressed that transparently addressing audience concerns about impartiality, and how the BBC holds itself to account when things go wrong, will be crucial to maintaining public trust. We will be examining the factors behind audience trust in the BBC and will report on this in our Annual Report on the BBC later this year.

Our report concluded that, in order to meet challenges and remain relevant in the future, the BBC should play to its strengths. It should also continue to address areas where it needs to improve, including:

- deepening its engagement with less satisfied audiences – including those on lower incomes;
- innovating and taking risks to excite and engage viewers and listeners, making content available where people want to watch it;
- building on its 'Across the UK' strategy to deliver a range of content made in, and for, the diverse communities of the UK's nations and regions, while also supporting their creative economies; and
- investing in media literacy to help audiences critically engage with news and online services.

Decisions on BBC radio

As the BBC's regulator, Ofcom has a role considering the impact of BBC activities on fair and effective competition in the broadcasting market. This year, we published our final decisions on its plans for new radio stations.

After consultation, we concluded in July that the BBC could proceed with plans to launch three new stations for DAB+ radios: Radio 1 Dance, Radio 1 Anthems and Radio 3 Unwind. These stations would have a limited impact on fair and effective competition, which would be justified by their public value. The stations subsequently launched and are now available to UK listeners through DAB+ radios and BBC Sounds.

We also decided that the BBC could not launch a proposed BBC Radio 2 spin-off, which would broadcast music and content from the 50s, 60s and 70s. Although it could provide some public value, this would not be enough to justify the significant impact on fair and effective competition. And we concluded it could not extend the hours of Radio 5 Sports Extra, another proposed change. While this could offer some public value, it wouldn't be sufficient to justify the significant impact on fair and effective competition.

Channel 4

We continued to monitor how well Channel 4 delivers its duties, through our annual response to its Statement of Media Content Policy. We also published guidance to aid Channel 4's policy around commissioning programmes. This was to reflect Channel 4's ability to make content for its main channel, following a lifting of restrictions in the Media Act.

Supporting local and community radio

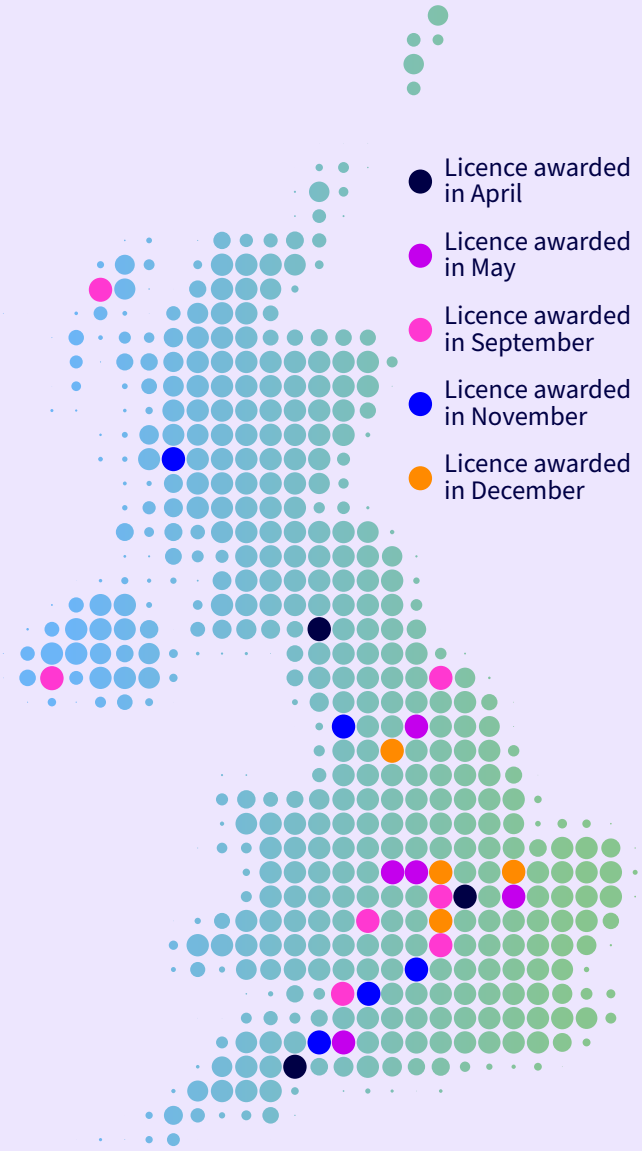
Community radio stations provide a voice for hundreds of local communities across the UK. Fuelled by the hard work and enthusiasm of volunteers, they reflect a wide mix of cultures and interests through their locally produced content.

A significant increase to the Community Radio Fund was announced in May, which is a grant programme to support the operating costs of Ofcom-licensed community radio stations. The fund is allocated by the Department for Culture, Media and Sport (DCMS), and administered by Ofcom. The increase of £600,000 brought the total fund amount to just over £1m. In February, we announced that the Community Radio Fund Panel received 115 applications for funding and awarded grants to 47 stations. And in March, the Government said that funding for community radio stations would be doubled to £1m per year over the next three years, helping to support the long-term sustainability of nearly 400 community radio stations.

Despite the value that community radio stations provide to local groups across the country, some struggle to evaluate it. Ofcom research in June found that successfully measuring and reporting the impact of funding, volunteering and other initiatives is vital to creating a sustainable and effective radio station. It can lead to more funding opportunities, successful volunteer recruitment and stronger community support. Following the research, we created a set of resources that community radio stations can use to demonstrate the social gain they deliver to their communities.

Helping local radio get to air

Small-scale DAB is an innovative technology which provides a low-cost way for local commercial, community and specialist music services to take to the digital airwaves. Throughout the year we continued to award small-scale DAB licences in areas across the UK, enabling a diverse range of audiences to benefit from this technology. And in September we opened applications for the eighth and final round of small-scale DAB radio multiplex licences, covering 40 areas across England, Northern Ireland, Scotland and Wales.



Research to inform our media regulation

Ofcom researches the UK's media sectors to inform our regulation, stay aware of developments and understand how these markets serve the public.

Media attitudes and habits

In May, we published our annual studies of how people access, use and think about their online and media lives – Media Use and Attitudes and Media Lives, with the latter now in its twentieth year. Among this year's findings were that AI use is increasing, but it isn't trusted by everyone; technology is playing an increasing role in health, fitness and wellbeing; people of all ages are able to spot influencer and advertising content; and most people can identify scams and fake profiles.

Our other major annual report in this area is Media Nations, our examination of the nation's media habits. This year's report in July showed that YouTube is leading the charge in the streaming takeover of TV sets, and is now the first place younger viewers go as soon as they switch on. The content audiences are watching on YouTube has evolved, with half of the platform's top-trending videos now more closely resembling traditional TV, including long-form interviews and game shows.

News consumption

In July, we released our latest report on how people consume news in the UK. We looked at UK adults' and teens' usage across television, radio, print and online, considering how and where people like to get their news. Our research highlighted a generally high level of news usage in the UK, with more people going online to get it. Preferences, unsurprisingly, differ depending on age, and trust remains an important factor for people of all ages.

A broadcasting sector that represents the UK

Ofcom remains focused on ensuring the broadcasting industry serves audiences by hiring the best talent from across society. Our ninth annual study of the sector's workforce showed that disabled people remain significantly under-represented across TV and radio. We called on broadcasters to improve disability representation, and to address gaps in the socio-economic data that they collect.

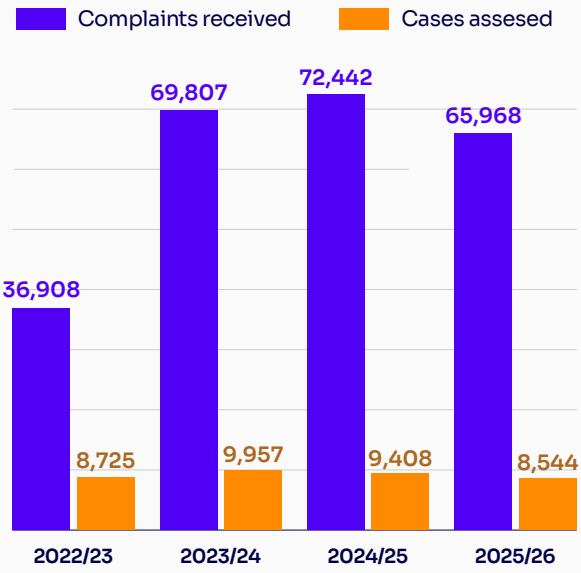
Looking in detail at yearly complaints

Throughout the year we continued to protect viewers and listeners from harmful content, helping to ensure high standards and maintain trust in the UK's broadcast media. At the end of 2025 we published our annual round-up of the most complained-about TV shows of the calendar year. This captures the volume of complaints and reflects how audiences care deeply about what they watch on TV.

This year, we received a total of 65,968 complaints from people who objected to something on TV or radio (down slightly on last year's 74,442). Some genres continued to attract scrutiny – in particular reality TV, which made up more than half of the ten most complained-about programmes. We review every complaint we receive, ensuring all broadcasters are held to the same high standards.

In many instances we may receive more than one complaint about a particular programme or more than one issue within a programme. We assess each issue as one case, so the 65,968 complaints we assessed in 2025/26 resulted in 8,544 cases. During this period, we completed 25 investigations and found 14 cases in breach of our broadcasting rules. Where broadcasters failed to maintain standards, we took clear action to enforce our rules. In each case, we took account of the right to freedom of expression.

Figure 2: Trend data for compaints and cases



Action against broadcasters

We took firm action this year against several broadcasters for breaking our rules.

In July, we fined the broadcaster Markaz-Al-Huda £3,500 for antisemitic hate speech. This came after its community radio service, Salaam BCR, transmitted a speech by the leader of a religious organisation in Pakistan. We found that the statements in this programme amounted to antisemitic hate speech and derogatory and abusive treatment of Jewish people.

In October, we found that the BBC documentary Gaza: How to Survive a Warzone materially misled the audience.

Our investigation followed the BBC's own review, which found that the programme had breached one of the BBC's Editorial Guidelines on accuracy. We received 20 complaints about the programme, and we found that the failure to disclose that the narrator's father held a position in the Hamas-run administration was materially misleading. As this represented a serious breach of our rules, we directed the BBC to broadcast a statement of our findings.

In December, we fined a religious TV channel a total of £375,000 for breaching our broadcasting rules on multiple occasions. We investigated two programmes on the Word Network, after receiving viewer complaints and following our own monitoring. One programme made unsubstantiated claims that serious medical conditions could be treated by using certain unlicensed products promoted in the programme. A second programme promoted and made unsubstantiated claims that using a particular product or contacting a religious ministry were effective in treating serious medical conditions or alleviating financial difficulties. The broadcaster failed adequately to protect viewers from harm.

Complaints from viewers and listeners

At the end of 2025 we published our annual round-up of the most complained-about TV shows of the calendar year. This captures the volume of complaints and reflects how audiences care deeply about what they watch on TV.

The figures showed that complaints were lower than in 2024. Some genres continued to attract scrutiny – in particular reality TV, which made up more than half of the ten most complained-about programmes.

Politicians as presenters

Our rules allow politicians to present programmes on TV and radio, but they cannot present news programmes. To ensure this part of the Broadcasting Code is clear, and reflects public opinion, we launched a consultation in May to explore the debate around politicians as news or current affairs presenters. Our aim was to make clear that politicians cannot be used as newsreaders, news interviewers or news reporters in any type of programme, unless there is exceptional editorial justification.

We proposed this change following the High Court judgment *GB News v Ofcom* in February 2025. This provided clarity that, in law, a programme cannot be considered both a news programme and a current affairs programme at the same time. Our proposal also reflected the evolving media environment, where the distinction between news and current affairs content has become more blurred, and the use of politicians to present programmes is becoming more common.

Responses to our consultation were polarised. Some wanted us to extend our regulation to prevent politicians from presenting non-news, including current affairs programmes; but the Broadcasting Code already contains strong rules requiring broadcasters to preserve due impartiality on matters of political or industrial controversy, or current public policy. In line with freedom of expression, we do not prevent politicians from presenting or appearing on TV or radio programmes – providing they aren't standing in a current election.

Subsequently, in October, we updated our guidance around politicians as presenters. The revised guidance makes explicit that if a member of Parliament presented news in a non-news programme, then their status as an MP would likely be a relevant factor in considering whether that news was presented with due impartiality. We explained that we would also take into account all other relevant factors – including, for example, the nature and subject of the news in question, and the MP's political position on that issue - as part of a full contextual assessment of the whole programme. In news programmes, no politician may be used as a newsreader, interviewer or reporter unless, exceptionally, it is editorially justified. We also updated the definition of 'politician' in the guidance to provide greater clarity.

Older content in a modern world

We saw a debate this year about old films and TV shows being broadcast on TV in the UK. In particular, questions were asked about how audiences feel about some of the content in older films and shows, and what Ofcom's approach should be.

In an article on our website, we clarified that Ofcom is not a censor. Freedom of expression is at the heart of our broadcasting rules – and these rules do not prevent the broadcasting of content that may be offensive or controversial to some audiences. We reiterated that, while a broadcaster has editorial freedom to decide the programmes or films that it airs, the 9pm watershed is in place to protect children from content that might be unsuitable for them.

Our evidence base is very important in this area. Ofcom research shows that audiences recognise how potentially offensive language can play an important role on TV and radio. But they also want broadcasters to take care with this, particularly so that children are protected – and especially when discriminatory language is used.

The research also shows that viewers appreciate being warned about outdated and potentially discriminatory content being shown on TV before deciding to watch, while still having the opportunity to see it.

A safer life online

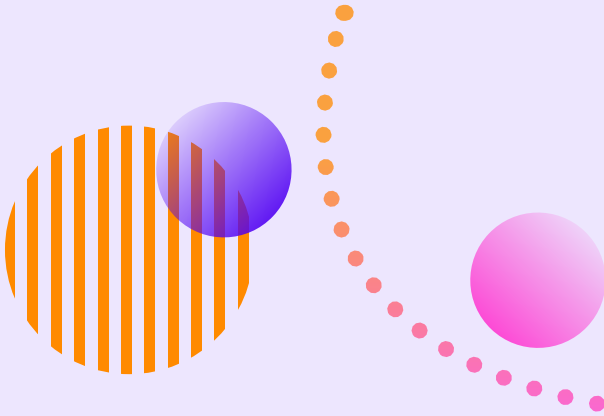
This was Ofcom's first year of enforcement as the online safety regulator, after our first new powers came into force in March 2025. Thousands of online services must now protect their UK users from harm, and we are taking action when they fall short – opening investigations into nearly 100 services, and levying a number of fines. This year, we also finalised regulations that will start to make the online world safer for everyone in the UK, particularly children.

What we did – in brief

- We required pornography services to stop children accessing this content, using highly effective age checks. Millions of daily visits to porn sites now require these checks. Major social and messaging platforms, including X, Telegram, Discord and Reddit, have also introduced age controls to prevent children accessing adult or harmful content.
- We investigated nearly a hundred services for failing to comply with the laws and took action against many of them. That included 16 fines against six online services which failed to implement effective age checks.
- We set four clear demands from the sites and apps most used by children in the UK, requiring them to explain what they are doing to protect under-18s on their services, and highlighting areas for immediate improvement.
- We established strong codes of practice and guidance aimed at stopping children from encountering content relating to suicide, self-harm, eating disorders and pornography. Online services must also protect children from misogynistic, violent, hateful or abusive material, online bullying and dangerous challenges.
- We set out guidance for tech firms to tackle harm towards women and girls online. We identified nine measures that companies should take to address problems such as misogynistic abuse, sexual violence, harassment, stalking and image-based sexual abuse.
- We continued to conduct a range of research looking at how people experience life online. We examined existing and emerging areas of harm and risk, helping to inform how we prioritise and carry out our work.

Why this matters

- Making the online world safer for everyone in the UK is a priority for Ofcom, the UK Government and wider society. There is widespread public support for regulation in this area. For example, 80% of adults support age checks for pornography sites.
- Protecting children is a particular focus of our online safety work. We have made clear how tech firms, through age assurance measures, must reduce children's exposure to the most harmful types of content and behaviours.
- Violence against women and girls is a significant problem in both the online and offline worlds, and female users are disproportionately affected by a range of online harms. Our new guidance is designed to address that.
- The online landscape is complex and constantly changing. Our regular research enables us to gain a deeper understanding of this landscape and the risks it might present, as well as allowing us to stay abreast of new developments. The evidence provided by our research is a cornerstone of our work in this area.



Our work this year

A year of taking action

This was the year when, having established the new online safety regime, Ofcom began to enforce it at scale. We launched investigations into almost a hundred online services which we considered to be failing in their obligations to protect UK users from harm. Many users will have noticed changes towards a safer online world - for example, the widespread introduction of age checks to reduce the risk of children being exposed to harmful content; the increased availability of dedicated teen accounts; and changes to messaging to make it harder for adults to contact children they don't know. Other changes are less visible, though, and there is a great deal more to be done, with new technology and content trends posing additional risks.

Throughout, we have taken care to follow proper legal processes and ensure our decisions are based on clear evidence. As with other enforcement bodies, taking this approach means that investigations can take time to complete; but it helps to ensure they are fair and robust.

We focused our attention where the likelihood and severity of harm is greatest, reflecting the Government's expectation that online safety regulation should be agile, targeted and adapted to evolving risks. Throughout, we have had regard to the Government's Statement of Strategic Priorities (SSP) for online safety.

In line with the Government's priority regarding use of risk and evidence-based approaches, we have established a data and intelligence team to bring together insights from our triage function, research, super-complaints and partnerships with expert organisations.

We work closely with law enforcement and intelligence agencies, as well as civil society organisations, to identify emerging illegal harms, understand how they manifest across different services, and prioritise our response.

Age checks for pornography sites

In April, ahead of the July deadline, online pornography providers began implementing age assurance measures across thousands of sites for UK users, stopping under-18s from encountering adult material.

This includes the top 10 most popular sites, who all have deployed age checks – accounting for one-quarter of all UK visitors to adult sites. We are pursuing a rigorous enforcement programme to tackle sites that have yet to comply, with investigations into over 80 pornography websites being carried out this year. The number of visitors to pornography sites in the UK has reduced by a third since July, and we are assessing how much of this has resulted in reduced childhood exposure.

These new age checks represent a major, necessary change in online norms around the availability of pornography to under-18s. Research has shown that more than a quarter of children have seen pornography online by the time they begin secondary school. And Ofcom has found that 80% of adults broadly support age checks to stop this from happening.

This, and the use of wider age checks set out below, relates to the Government's Strategic Priority to ensure that companies are effectively deploying age assurance technology to protect children from harm online and investing in technological developments.

Wider use of age checks

A range of popular services, including X, Telegram, Reddit, TikTok, Bluesky, Discord, Xbox and Steam, have introduced age checks to help prevent children accessing harmful content. We are ensuring that these checks are effective, meet our guidance and seek to avoid unnecessary content restrictions.

The UK's most popular dating apps – including Tinder, Grindr, Bumble and Hinge – also now use age checks, reducing opportunities for inappropriate contact between adults and children that risks exposing children to abuse. The gaming platform Roblox has also put in place checks to support age-appropriate experiences, including in its chat system.

X investigated over Grok imagery

In January, Ofcom was one of the first regulators in the world to act on concerning reports of the Grok AI chatbot account on X being used to create and share demeaning sexual deepfakes of real people, including children, which may amount to criminal offences. We launched an investigation into the microblogging site X. Our aim was to determine whether the platform has complied with its duties to protect people in the UK from content that is illegal here. After we announced our investigation, X said it had implemented measures to prevent the Grok account from being used to create intimate images of people. Our investigation continues. This also relates to the Government's Strategic Priority to ensure that threats from AI generated content and activity are effectively mitigated.

Other investigations

Other cases during the year included investigations into a number of pornographic services for not having highly effective age assurance in place, and potentially being in breach of duties to protect children from adult material. These included:

- Four companies, which collectively run 34 pornography sites, looking at their age-check requirements (July). We prioritised these companies based on the risk of harm posed by the services they operate and their user numbers. Collectively, these websites have over nine million unique monthly UK visitors.
- Duplanto Ltd, which runs a pornography site (August).
- Five other companies, which collectively run at least 22 pornography sites, under age-check requirements (September).
- Kick Online Entertainment SA, which is responsible for the pornography website Motherless.com. We fined the company £800,000 in February after identifying age-check failings. We also fined the company a further £30,000 for its failure to respond to our statutory information requests. We will impose a daily penalty of £200 on the company until they respond, or for a period of 60 days, whichever is sooner.
- A £50,000 fine on Itai Tech Ltd (November).
- A £1m fine on AVS Group Ltd, which runs 18 adult websites, for not having robust age checks in place, plus £50,000 for failing to respond to information requests (December). We then confirmed that the company had introduced a new age assurance process.
- Two provisional decisions against 8579 LLC and Kick Online Entertainment SA, also for failing to use highly effective age assurance to protect children from pornographic content. While our investigation into 8579 LLC remains ongoing, we concluded our investigation into Kick Online Entertainment SA in March, and issued a fine of £800,000 for its failure to comply with its online safety duties.

In March, we fined 4chan, an anonymous image-board service, £450,000 for failing to comply with the UK's online age check requirements. We required the platform to implement highly effective age assurance by 2 April or face a daily penalty of £500. We have also fined the company £50,000 for failing to assess the risk of people in the UK encountering illegal content on its site. This is fundamental to keeping UK users safe: in order to put in place appropriate safety measures to protect people, especially children, providers must first understand how harm could take place on their platforms. The company must now carry out a suitable and sufficient illegal content risk assessment or face a daily penalty of £200.

Consistent with the Government's Strategic Priority to effectively regulate small but risky services, we established a taskforce and enforcement programme focused on these. This resulted in enforcement action against seven file-sharing services in relation to child sexual abuse material. We also took action against the provider of an online suicide discussion forum; and Novi Ltd, which provides an AI character companion chatbot service, in relation to its compliance with age checks.

We also confirmed that – in direct response to action from our enforcement team – the social media service Snapchat has improved its illegal content risk assessment and will implement a broad range of safety measures to protect the UK public.

Investigating online suicide forum

In April, we opened an investigation into whether the provider of an online suicide forum failed to comply with its duties under the Online Safety Act. Having received a limited response to information requests, and unsatisfactory information about the steps being taken to protect UK users from illegal content, we examined whether the provider is complying with its obligations. In May 2026, we concluded our investigation, fining the service £950,000 for serious breaches of the Act and said that if the service failed to come into compliance we would prepare an application to court for an order to block it in the UK.

Promoting accountability to users

The Government's Strategic Priorities are clear that platforms must take the action needed to deliver user safety, and all our compliance and enforcement work seeks to drive change where needed. We have also been explicit where we see deficits in companies' performance, for example in our call to action by the six services most used by children in March.

Protecting people online

A safer life online for children

Many tech companies are taking steps to improve children's safety. For example, Meta announced improvements to Teen Accounts, and TikTok introduced new tools to support users and make it easier to report concerning content, in 2025/26. But much more is required.

At the start of the year we concluded our work to establish codes of practice and guidance that protect children from online harms. We set out 40 practical measures for online service providers to meet their children's duties under the Online Safety Act. This includes preventing children from encountering the most harmful content relating to suicide, self-harm, eating disorders and pornography. Online services must also act to protect children from misogynistic, violent, hateful or abusive material, online bullying and dangerous challenges.

In line with the Government's Priority to embed safety by design, these Codes include many preventative measures, including recommendations regarding safer feeds; effective age checks; fast action on tackling harmful content; more choice and support for children; easier reporting and complaints processes; and strong governance requirements within companies. Then, in June, we set out further online protections aimed at stopping children from being groomed through livestreams, and to use AI tools to identify and remove harmful content from children's feeds.

In March, we wrote to the six sites and apps that are most used by children in the UK – Facebook, Instagram, Roblox, Snapchat, TikTok and YouTube – requiring them to outline what they are doing to protect children by enforcing minimum age requirements on their services. We also set four clear demands for further action, so that tech firms are held publicly accountable for delivering the safest possible online environment for UK children: effective minimum-age policies; fail-safe grooming protections; safer feeds for children; and an end to product testing on under-18s. We also published a joint statement with the Information Commissioner's Office, which reinforced our common, flexible approach to age assurance.

Protecting women and girls online

Violence against women and girls is a significant problem in both the online and offline worlds, and female users are disproportionately affected by a range of online harms. In November, following months of engagement with victims and expert groups, we finalised guidance for tech firms to tackle harm towards female users in the UK. We identified nine measures that companies can take to address misogynistic abuse and sexual violence; pile-ons and coordinated harassment; stalking and coercive control; and image-based sexual abuse. We will work with service providers to encourage the use of this Guidance, and we plan to publish a follow-up report in 2027.

Supporting bereaved parents

In September, we issued guidance to tech companies about the information they must retain on a child's online activity, should that child's death be investigated by a coroner. When a child dies by suicide, it is imperative that requests for information from bereaved families are handled appropriately. So, in December, we invited views on our proposed industry guidance about how companies should respond in these cases.

Our draft guidance set out the practical steps providers should take to comply with the laws. Bereaved families should face the minimum necessary burden at times of profound grief and distress. To help achieve this, we sought input from a group of bereaved parents on how the process can be managed both effectively and compassionately.

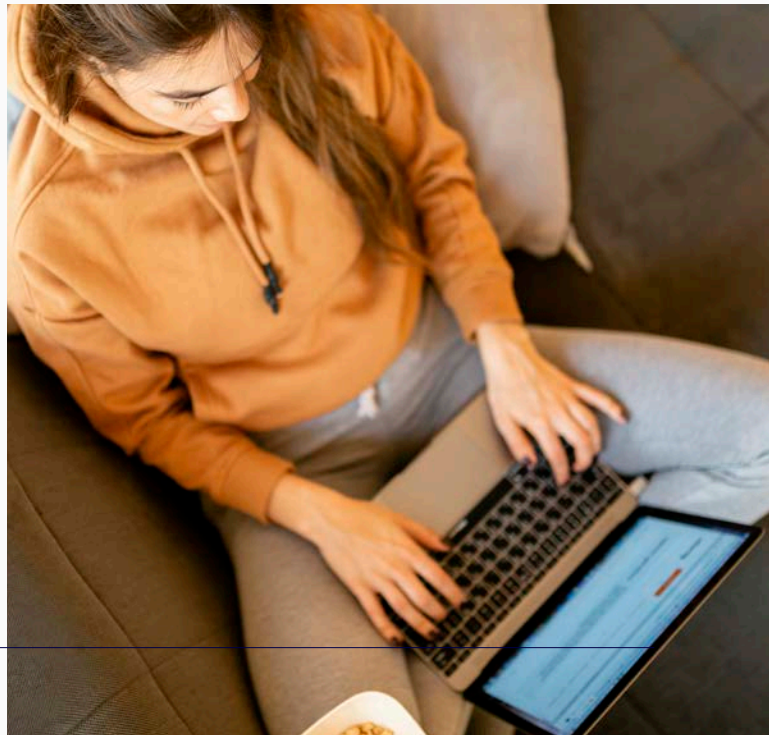
> We set four clear demands for further action: effective minimum-age policies; fail-safe grooming protections; safer feeds for children; and an end to product testing on under-18s.

This reflects the Government's Strategic Priority that parents and carers are treated with respect when requesting information from services following the death of a child, and, through Ofcom, coroners have access to data to understand how online activity may have contributed to the death of a child.

Addressing super-complaints

The Online Safety Act allows eligible organisations, who represent users of online services or the public, to raise 'super-complaints' with Ofcom, and we established this process in January.

Super-complaints allow eligible organisations to bring evidence and facts to our attention, highlighting features of online services – or the conduct of their owners – which risk causing harm in areas such as online experiences or the right to freedom of expression. This allows external organisations to help Ofcom by identifying significant risks to users or the public. We have a fixed period to consider each super-complaint and publish our response.



Researching the online world to inform our work

Ofcom is a regulator that works on evidence. In online safety, our research programme helps us to understand the complex online world and implement the laws effectively. It covers four main areas: user activity and behaviour; online risk and harm; service design and characteristics; and safety measures and technologies. We have established a strong evidence base on children's online experiences, including large-scale tracking research, qualitative studies and direct engagement with children through trusted intermediaries. We publish all our plans and findings, and collaborate with researchers in the UK and abroad. This year, we examined a range of important subjects.

Abuse in sport

In May, we partnered with Kick It Out, which campaigns against discrimination in football, to understand the experiences of sports people who have been affected by online harm. The resulting report highlighted the depth of the challenge in this field. Some sports people and pundits have suffered online hate and abuse that left them afraid to leave their homes or do their jobs effectively. They told us they wanted platforms to enforce their terms of service, and that current safety tools don't go far enough to protect against online hate and abuse. And, in February, we announced a partnership with the UK Football Policing Unit, Football Association, Premier League, English Football League, WSL Football, Professional Footballers' Association and Kick It Out, with a new working group aiming to share insights and intelligence about the online hate and abuse faced by people working in professional football.

Mis- and disinformation

Also in May, we reported on the range of barriers and challenges that people face in identifying misinformation and disinformation online. These are forms of inaccurate information spread either unintentionally (misinformation) or with malicious intent (disinformation). Building on our previous research and evidence in this area, the study examined the approaches, messages and trusted voices that might resonate with different groups of people when encountering misleading material.

It came after we formally established our Online Information Advisory Committee and appointed its members. The committee provides advice to Ofcom about areas of our work relating to misinformation and disinformation. For example, in November 2025 the Committee advised Ofcom on how disinformation can be used to deceive people and defraud them online. It is chaired by Lord Allan of Hallam, a Non-Executive member of the Ofcom Board, with members drawn from academia, technology and civil society.

Deepfakes

One very challenging form of misinformation is deepfake: images, videos or audio that use artificial intelligence to depict people, often with the aim of harming their subject's reputation or misleading the audience. In July, we published a discussion paper exploring how different tools and techniques could be used to identify deepfake material. This came as our research revealed that 85% of adults support online platforms attaching labels showing that AI has been used to create content, but only one in three have seen one.

This horizon scanning and technology monitoring supports the Government's focus on understanding how technological change can create new risks and offer opportunities to improve safety.

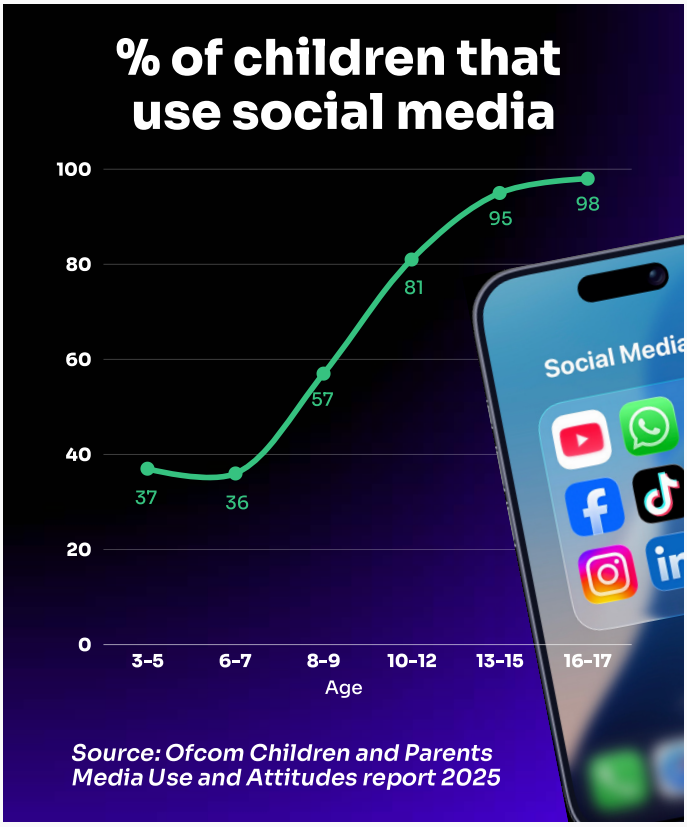
Women and girls

As societal concern increased over the potential for online communities to promote misogyny, we commissioned qualitative research exploring how some men come to engage with the 'manosphere' – the online world of sites, blogs and forums that can promote particular forms of masculinity, misogyny and opposition to feminism. This study considered the role this content plays in men's lives and how it shapes their views and behaviour. It followed our guidance on protecting women and girls, which identified misogynistic abuse as a priority area for action. The guidance set clear expectations for how platforms should reduce harms through design, governance and user support, in line with the Government's priority of inclusivity and resilience. We also reported in July on the online experiences of 23 women working in politics, including current and former members of Parliament. We heard how constant online hate and abuse affects how they go about their daily, working and online lives. This kind of abuse deters some women from getting into politics altogether, with some citing it as a factor in withdrawing from political life.

Online behaviour

June saw the publication of research shining a light on different aspects of the online lives of children in the UK. Our three reports covered children's online spending and potential financial harm; passive measurement of children's internet use; and platform design and user behaviour. They looked in detail at the different activities and themes that contribute to children's experiences of the online world. Findings included: a steep growth in take-up of the popular social media services among children aged 10 to 12; children aged 8 to 14 spending an average of almost three hours a day online; YouTube and Snapchat accounting for over half of the time spent online by this age group; and over half of children having spent money online in the past month.

We followed this in December with Online Nation, our annual study of how adults and children in the UK experience life online. This year's report revealed that people in the UK are spending even more time online than ever – four and a half hours per day, on average. We also found that adults are less positive about the impact of the internet, with only a third of adults feeling it is good for society – down from 40% last year.



Media Literacy

Ofcom defines media literacy as the ability to use, understand and create media and communications across multiple formats and services. Media literacy therefore has a foundational role to play in our overall mission, and our priorities for people in the UK to access media they trust and value and to live a safer life online. Our work in this area, as well as addressing our statutory duties, reflects the Government's Strategy Priorities to secure the adoption of best practice principles for literacy by design, to provide additional protection for adult users, and to ensure users are aware of and resilient to misinformation and disinformation.

In October 2024 we published our three-year strategy and an annual plan for 2024-25 identifying activities to be delivered in the first year of that strategy. The strategy has three core areas:

- Research, Evidence and Evaluation
- Engaging Platforms
- People and Partnerships

In December 2025 we published a delivery plan which reported on activities delivered for the first 14 months of the strategy. This plan also identified activities to be delivered until March 2027.

Highlights from this time period include:

- **research** on persuasive design features and child financial harms and Improving users' understanding of where and how their data is used by social media platforms;
- updating the **evaluation resources** including the Outcomes Bank and Evaluation toolkit;
- consulting stakeholders on our Statement of Recommendations;
- launching '**Informed Voices**' a project to support first time voters identify mis and dis information as part of the elections in Scotland and Wales; and
- developing a '**Community of Corporates**' from and beyond the communications sectors and supporting them to engage in media literacy skills support for their workforces and the communities they serve.

Ofcom commissioned an external mid-term evaluation of the three-year media literacy strategy. The evaluation indicates that Ofcom is progressing towards its identified outcomes and goals over the first 18 months of the strategy period.

Global cooperation to tackle borderless challenges

International cooperation is essential to tackling online harms that cross national borders – as well as supporting the Government's expectation that the UK should play a leading role in building global consensus and sharing best practice on online safety.

The Global Online Safety Regulators Network brings together online safety regulators, including Ofcom, from across the world. This year, it set out principles for how regulators should approach age assurance, which will help inform Ofcom's and our international regulatory partners' work in the coming years.

This relates to the Government's Strategic Priority that international cooperation should enable new ideas to tackle online safety to be shared, building a global consensus on online safety.

Online safety rules explained for everyone

The new online safety regime is complex and wide-ranging. As well as enforcing the new rules, it's important that we help everyone in the UK to understand what they mean in practical terms. To help achieve this, and as part of our duties to promote media literacy, we published information throughout the year to break down the new rules in an accessible way.

For example, ahead of new age-check rules coming into force in July, we released an explainer on why age checks were being introduced, how they'll work and what they mean for users. We set out different methods of verifying users' ages, and services' obligations to keep users' personal information secure. We also pointed to our own research showing the vast majority of adults (80%) support age checks to protect children.

Under the Online Safety Act, online services must protect people in the UK from content relating to the sale of illegal knives and weapons, as well as content promoting violence. During Knife Crime Awareness Week in May, we explained how online safety rules will help to tackle knife crime. We are also taking action to protect UK users from viewing harmful content related to knives and other offensive weapons.

To mark Anti-Bullying Week in November, we published a guide on how online safety rules require companies to address the risk of bullying to their users. We also partnered with the Anti-Bullying Alliance to share tips for parents and carers who might be worried about their children being bullied online.

In December, we set out how online regulation covers AI chatbots, an interactive technology that attracts increasing intention. Some people use AI chatbots for work, study, research, entertainment or simply for conversation. But as usage of chatbots increases, so does the potential for harm. Some AI chatbots fall under online safety rules, so our explainer explained how these services must assess and reduce the risk of harm to their users, especially children.

This relates to the government strategic priority that parents, carers and children understand risks and are supported to stay safe against online harm.

Prioritising our online safety work for the year ahead

Looking ahead, we are focusing on areas where harms are most serious, and where technology firms should deliver the most protection for their users.

Protecting children online
We expect services to prevent child sexual abuse and grooming, and to reduce children's exposure to harmful content. Child safety should be built into service design, governance and senior decision-making.

Tackling hate and terrorist content
Services must identify and remove illegal hate and terrorist content quickly and consistently, reducing its spread and impact. Following the Manchester terrorist attack in October 2025, we established an ongoing compliance programme to determine whether the biggest social media companies have adequate measures for assessing and swiftly removing illegal hate and terror material.

Addressing harms against women and girls
Intimate image abuse, harassment and exploitation have a particular effect on women and girls. We expect companies to do more than tackle this content reactively. They must embed safety by design in their systems, features and reporting tools. These tools must be straightforward and effective.

We expect all companies in scope of our rules to demonstrate that their safety measures are effective in practice, not just in theory. And where we see significant gaps or failures, we may take enforcement action as we have this year.

Enabling wireless in the UK economy

The UK's radio spectrum is a vital national resource. These wireless airwaves support growth and innovation, underpin essential communications services and allow people and business to stay connected. Ofcom is responsible for managing our spectrum, making sure it is used safely and efficiently.

What we did – in brief

- We auctioned airwaves for new use – the most ever released at one time – to allow mobile operators to provide faster, better services. These mmWave frequencies are available in 68 high-density areas – towns and cities across the UK with high demand for mobile data.
- Standard smartphones will soon be able to receive signals from space, following our decisions. Mobile networks are now joining with satellite companies to deliver 'direct-to-device' services to phones up and down the UK, so users can make calls, send texts and use data in areas lacking terrestrial reception.
- We plan to make the UK the first country in Europe to share airwaves across mobile and Wi-Fi services. This will lead to better wireless broadband, stronger signals in busy locations, and support for data-hungry technologies such as virtual reality and AI.

Why this matters

- Wireless spectrum is at the heart of many of the UK's industries, allowing people and devices to connect and communicate every day. By managing it carefully, we make sure it is used safely and securely, as well as unlocking new opportunities for business and meeting technological demand.
- The mmWave spectrum can be used for 5G and applications requiring large amounts of data or very high speeds. That will mean better mobile reception in the UK's cities, towns, stations and sporting venues.
- Direct-to-device technology will offer vital mobile reception in remote areas, support emergency calls in areas mobile masts do not reach, and provide a backup signal during network outages.
- By allowing spectrum sharing, we're helping to bring about significant benefits for households, businesses and the wider UK economy. It means mobile and broadband firms can enhance their products, creating more opportunities for innovation, growth and investment.

Our work this year

Improving mobile reception

This year, we held a spectrum auction that will lead to improved mobile services for people across the country.

Launched in September, the auction was for licences to use airwaves in the 26 GHz and 40 GHz bands, known as millimetre wave (mmWave) spectrum. This can be used for mobile technology, including 5G and innovative applications requiring large amounts of data, very high speeds, or both. mmWave will lead to more capacity and better speeds in cities, major towns and busy areas such as railway stations, football stadiums and concert venues. It could also support leading-edge services from virtual reality to factory automation.

Our auction made 5.4 GHz of airwaves available, the most we've ever released at one time. We awarded the spectrum in 68 'high-density' areas – towns and cities where we identified high demand for mobile data.

At the auction's conclusion in October, EE, O2 and Vodafone-Three were the successful bidders, each winning 800 MHz of spectrum in the 26 GHz band and 1 GHz of spectrum in the 40 GHz band.

They committed to paying £13m each for this new capacity. The total revenue of £39m was passed on to the Government to benefit the public purse.

Phone calls from space

A further example of groundbreaking innovation for the benefit of UK consumers came in December, when we set out final decisions on how satellites can be used to bring calls, data and texts to mobile phones.

Mobile networks are now joining with satellite companies to deliver 'direct-to-device' services to everyday smartphones up and down the UK. This involves satellites beaming down signals to handsets so they can make calls, send texts and use data in 'not-spots' where there's no mobile coverage. Until now this was only possible with specialist kit, typically used by organisations such as the Royal Navy and Mountain Rescue teams.

The new technology will benefit rural and hard-to-reach communities with patchy coverage or areas suffering outages. For its users, it will bring an end to frustrations such as unconnected calls and unsent messages in mobile not-spots.

Sharing airwaves to enable new connections

In January, we proposed the next steps in plans for mobile masts and Wi-Fi routers to use parts of the same frequency band to transmit their signals, unlocking significant benefits for households, businesses and the wider UK economy.

Historically, mobile and Wi-Fi signals have had to use different parts of radio spectrum to avoid interference. But our proposals would make the UK the first country in Europe to commit to sharing radio spectrum frequencies – specifically the upper 6 GHz band – between these two different technologies.

Earlier in the year we brought together partners from across the globe to discuss making this new approach a reality. Our workshop focused on how to make sharing work, examining the practical implications in detail.

The new approach would provide a significant increase in capacity for both mobile reception and Wi-Fi users. Broadband companies will be able to provide advanced wireless broadband to businesses, industry and homes. Mobile companies will be able to keep up with demand in busy locations, support data-hungry technologies such as virtual reality and AI, and prepare for the introduction of 6G in the future.

By helping mobile and broadband firms to enhance their products and cope with growing volumes of data traffic, our proposals could create further opportunities for innovation, growth and investment in the UK.

This year, we also decided to allow the lower 6 GHz frequency band to be used differently. These frequencies, which are currently allocated for low-power and indoor Wi-Fi, will soon be available for high-power and outdoor Wi-Fi too. This will help to bring high-quality broadband to places as diverse as sports stadiums, high-tech factories, hospitals, railway stations and universities.

Further innovation

We want to enable existing spectrum users to grow and innovate, while also allowing new services to share the finite spectrum resource we manage.

In December, we set out the details of a new short-notice, short-duration licence type for indoor and outdoor use, through which a mix of users could share access to the 2320-2340 MHz band. This new licence type could support a range of uses – from 5G cameras filming breaking news stories, to sports coverage, pop-up mobile coverage and private network demonstrator events.

Principal risks and uncertainties

Effective risk management plays an important role in our ability to achieve our objectives. Here we set out the six principal risks facing Ofcom and the strategies we use to manage them.

Introduction

Our enterprise risk management framework is overseen by the Board and supported by the Risk and Audit Committee and senior leadership, helping us to monitor and mitigate potential threats.

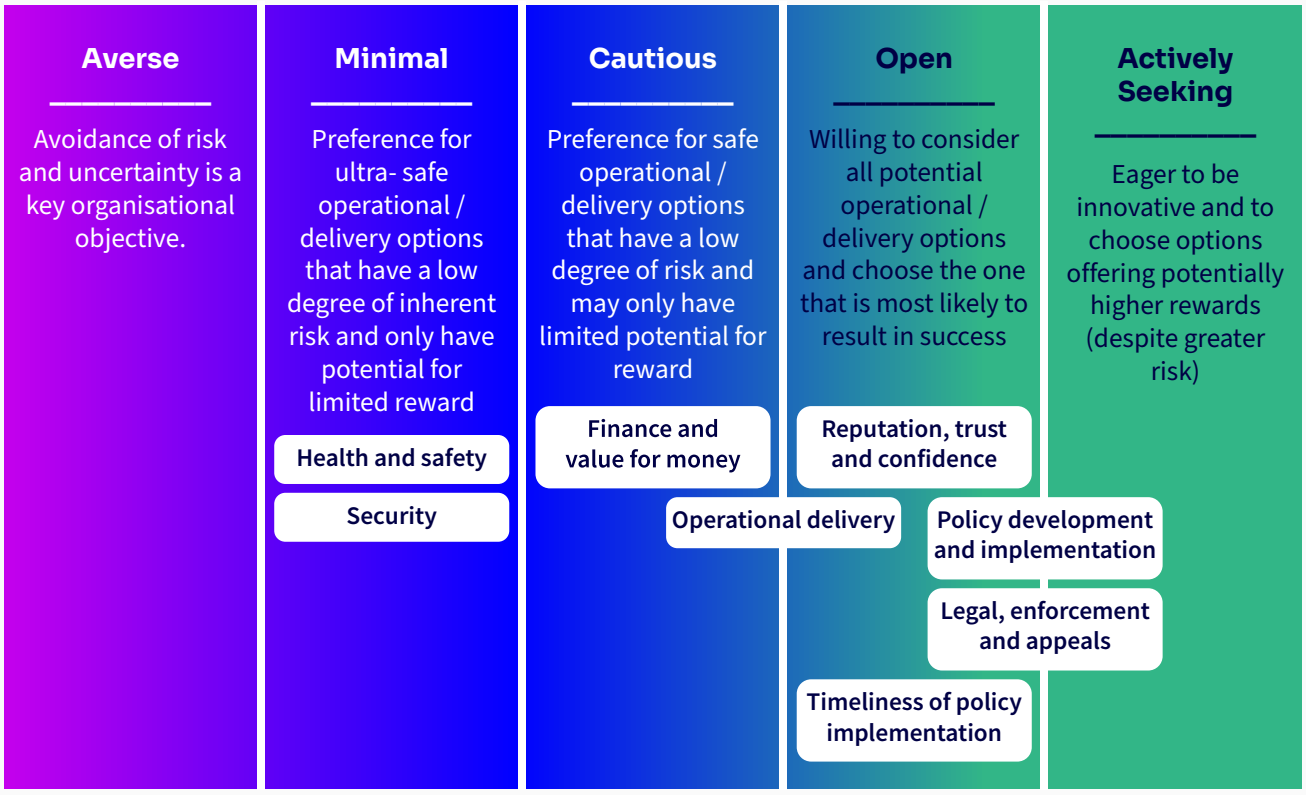
Our approach to risk management helps us to remain agile and responsive to an evolving regulatory landscape. It reflects our commitment to supporting sustainable growth and innovation, protecting consumer interests and upholding our regulatory aims. This framework strengthens confidence in our ability to effectively navigate uncertainties while fostering trust and resilience in the industries we regulate.

Risk appetite

Our risk appetite sets the level of risk we are willing to accept in pursuit of our statutory duties and strategic ambitions. We are open to taking informed risks where this supports innovation and growth, regulatory development and better outcomes for people in the UK. At the same time, we adopt a cautious approach to financial, operational and people-related risks to ensure stability and value for money. For security-related risks, our appetite remains minimal.

Overall, we take a balanced, evidence-based approach to risk, reflecting our commitment to responsible governance, transparency, resilience and effective regulation.

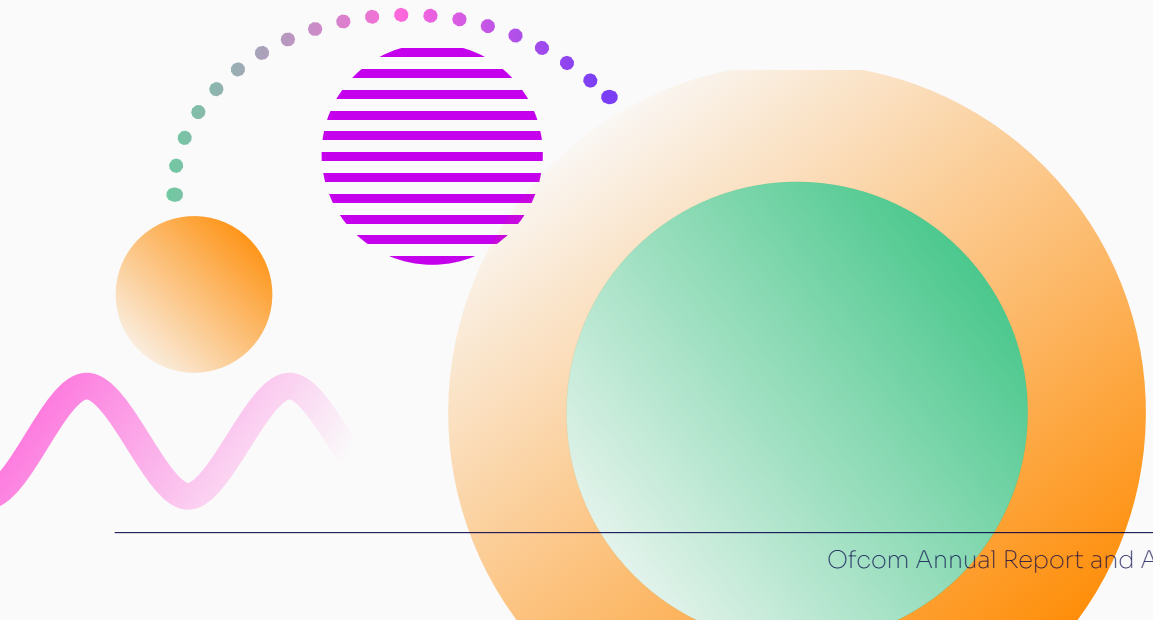
Figure 3: Risk appetite



Principal risks in detail

Risk	Description	Risk and Control Assessment Summary
1: Managing our regulatory environment	Failure to anticipate, influence or prepare for changes to the regulatory remit or to wider changes that impact how regulators operate, or to secure the means to best adapt to changes in the way our sectors operate, may lead to significant costs, delays, or even the inability to achieve regulatory and organisational objectives effectively.	By working closely with governments and parliaments across the UK, other regulators, industry and the public in the UK and internationally, we can improve our ability to anticipate and prepare for any changes. Our corporate strategy and governance controls ensure we manage this risk effectively. Continued success requires us to be well-informed, agile and responsive. Even with a highly effective control framework, the potential of risk remains and will need to be carefully monitored and managed.
2: Trusted regulator	Loss of trust in Ofcom as a regulator as a result of failures to make, or having been seen to make, independent, impartial, timely, effective and evidence-based decisions in the interests of UK citizens and consumers, and UK plc more widely.	Trust in Ofcom is central to our ability to operate in the interests of people and businesses in the UK. We have in place robust people, project and governance controls to ensure we have the skills and expertise to carry out our work effectively, to communicate what we are doing transparently and clearly, and to respond to what we know is important in the sectors that we regulate in light of the domestic and international environment.
3: Responding to changes in technology, markets and consumer behaviour	Failure to monitor, understand and act on rapid, disruptive and unexpected technological changes or future industry trends and developments that affect consumer or industry behaviours. This may limit our ability to take a proactive approach within communications markets, leading to consumer protection challenges, limited consumer benefits, stifled innovation and missed opportunities.	Our sectors are fast-paced, and driven by technological developments, investment and innovation. Anticipating uncertain disruptive change is inherently challenging but necessary so that regulation supports the needs of future consumers and citizens and is removed where no longer necessary. We see our current controls as effective. We do this through horizon scanning including with DRCF partners, trends analysis, consumer research and market intelligence, as well as external engagement. In preparing our Three-Year Business Plan we systematically evaluated these risks to enhance the effectiveness of our controls.

Risk	Description	Risk and Control Assessment Summary
4: Sound financial management	Failure to effectively manage our funding and finances to support delivery of our regulatory duties may lead to financial instability, compromising our effectiveness and reputation.	Effective financial planning and control are critical to Ofcom's success. They enable us to achieve our objectives and provide value for money and confidence in our work. Strong financial controls are in place, our 2025-28 spending review settlement has been agreed, and we continue to strengthen our planning.
5: People and culture	Failure to execute a people strategy that enables Ofcom to attract, motivate, develop and retain excellent talent may significantly limit our ability to achieve our mission and strategy.	Changes in the economy and employment landscape can affect our ability to attract and retain the best people. We operate in a challenging competitive market for key skills in areas such as cyber, technology, ICT, and data and AI. We address these challenges through our talent and resourcing strategies and strategic workforce planning. Our strong People policies and focus on staff development strengthen our career offer and our ability to develop and retain talented colleagues.
6: Information and cyber-security	Failure to maintain effective information and cyber-security arrangements that protect the confidentiality, integrity and availability of our data and systems, may lead to malicious and/or accidental data incidents, unauthorised system access, operational disruption and a loss of trust in our ability to safeguard sensitive information.	There is a significant level of evolving risk in this area, and we continue to invest in information and cyber-security arrangements. We have in place robust ICT security measures and controls including ISO 27001 accreditation, continuous threat monitoring and intelligence, and comprehensive information security awareness training. These mean we are well protected and able to quickly respond to, and recover from, threats.



Stakeholder engagement

Work in the Nations

When carrying out our work, we must consider all of the nations, regions, cultures, communities and landscapes that make up the UK.

Our offices in Belfast, Birmingham, Cardiff, Edinburgh, London, Warrington and Manchester allow us to work directly with governments, elected representatives and local organisations and communities to ensure we consider the views, interests and needs of all people across the UK.

In addition, we have statutory Advisory Committees for England, Wales, Northern Ireland and Scotland, and Board members for Wales, Scotland and Northern Ireland who are appointed by the Welsh and Scottish Governments and the Northern Ireland Executive respectively, in consultation with the UK Secretary of State. Our Content Board and Consumer Panels also have members representing each part of the UK.

Although much of our work is relevant across all of the UK, here we highlight some specific work we have carried out relating to each of the UK's nations over the past year.

Wales

- Ahead of the 7th Senedd election, we brought together stakeholders to set out Ofcom's statutory duties during elections and our responsibilities under the Online Safety Act. We also supported media literacy activity to help young and newly enfranchised voters navigate online political information.
- We gave evidence to the Senedd's Culture, Communications, Welsh Language, Sport, and International Relations Committee as part of its inquiry into the future of public service broadcasting in Wales supporting parliamentary scrutiny.
- Following publication of Transmission Critical: The Future of Public Service Media, we hosted a panel discussion with Welsh broadcasters and media stakeholders on implications for audiences and the screen sector.
- We held a roundtable discussion on infrastructure and connectivity in Llangefni giving stakeholders from across North Wales the opportunity to share insights and feedback on mobile phone coverage, postal services, fixed broadband and network resilience.
- Our Advisory Committee for Wales welcomed three new members: Dr Ruth Mullineux-Morgan, Shayoni Lynn and Professor Matthew Williams. The Committee held an external meeting on Ynys Môn, combining stakeholder discussions on connectivity with engagement across the broadcast and media sector.

Scotland

- We convened stakeholders ahead of the Scottish Parliament election to explain Ofcom's statutory role, including election-related broadcast rules and responsibilities under the Online Safety Act. Our media literacy work focused on misinformation, algorithms and social media, supported by a youth-informed digital awareness campaign ahead of the Holyrood election.
- We appeared twice before the Scottish Parliament's Constitution, Europe, External Affairs and Culture Committee on BBC regulation, STV licensing and the state of Scottish broadcasting, and before the UK Parliament's Scottish Affairs Committee on Universal Postal Service reform and its impact on rural and island communities.
- Supporting innovation and growth, we hosted CivTech events and held Edinburgh-based discussions on Media Nations: Scotland and the future of digital connectivity, bringing together governments, industry, academia and consumer groups. We also held events in our Edinburgh office on our Media Nations: Scotland report and on the future of digital connectivity with representation from the UK and Scottish governments, industry, academia and consumer bodies.
- In November 2025, the Ofcom Board met in Edinburgh, visiting the National Robotarium to explore opportunities for collaboration through improved spectrum licensing for research and innovation in robotics and artificial intelligence, alongside a stakeholder reception on priorities for Scotland's communications sector.
- Over the past year we led and supported appointments to Ofcom's Advisory Committee for Scotland and Board roles, and the reappointment of a MG ALBA Board member. The Advisory Committee also met in Dumfries, facilitated by South of Scotland Enterprise, to hear local perspectives on connectivity and the wider creative economy.

Northern Ireland

- We brought together telecommunications stakeholders for a conference on digital connectivity, focusing on maximising full-fibre roll-out, reaching unserved communities and strengthening network resilience. We also contributed to the Shared Rural Network and the Northern Ireland Executive's Mobile Action Plan working groups, both of which aim to improve mobile coverage across the region.
- We gave evidence to the Northern Ireland Assembly's Concurrent Committee for the Economy and the Committee for Agriculture, Environment and Rural Affairs, as part of its inquiry into telecoms coverage and resilience for businesses and vulnerable domestic customers following the impact of Storm Éowyn.
- We convened an event at Parliament Buildings on improving online safety for women and girls, commissioned an audit of media literacy provision, and initiated two multi-year programmes to support children's critical thinking online and adult digital citizenship. As online safety regulations were developed, we ensured that local politicians, government officials and civic organisations were kept well informed, and that Northern Ireland specific considerations were fully considered.
- In line with our statutory equality obligations, we published an updated Equality Scheme for Northern Ireland covering the next five years, including a revised action plan reflecting Ofcom's current remit.
- Finally, our Advisory Committee for Northern Ireland welcomed two new members, Uel Johnston and Maeve Connolly, and the reappointment of an existing member Aodhan O'Donnell for a second term.

England

- We maintained sustained engagement with the Advisory Committee for England, providing policy briefings and using member insight to inform Ofcom's understanding of issues affecting consumers and citizens across England, including regional and local perspectives.
- We undertook place-based engagement across English regions outside London, meeting local stakeholders to ensure the experiences of communities across England informed Ofcom's policy development and regulatory decision-making.
- We engaged with local authorities and combined authorities, including mayoral and city-region bodies, to gather evidence on connectivity, digital inclusion and consumer outcomes, and to understand regional variation within England.
- We worked with consumer and civil society organisations, including advocacy bodies and charities, through consultations, roundtables and targeted discussions to inform Ofcom's work on telecoms, post and digital inclusion.
- Finally, our Advisory Committee for England welcomed three new members - Richard Bellamy, Kavya Sharma and Andrew Squires May. Richard Bellamy was appointed Chair, and Caroline Gardner was reappointed for a second term.

Our international engagement

Ofcom's areas of responsibility are global in nature. This means we have to be aware of the international context and work collaboratively with a range of international partners across our sectors to get the right outcomes for people and businesses in the UK. These partners include overseas regulators, industry, civil society and academia.

Our international work helps to inform how we design and implement regulation in the UK. We also share our expertise with overseas partners and seek to influence regulatory developments in the sectors that matter to us. This cooperation helps to create a shared understanding of the tools available to regulators and, where possible, avoid unnecessary divergences between comparable regulatory regimes in the UK and abroad.

In Europe and beyond

We face similar market and regulatory trends and challenges to many of our counterparts, especially when it comes to the regulation of digital platforms and the information environment.

Working with **partners in the EU** is an important part of our international work.

- We continue to work with the European Commission on online safety under the administrative agreement that we signed in 2024, which aims to advance coordination and coherence in how we implement our respective online safety rules. In 2025, we established a trilateral co-operation group with the European Commission and the eSafety Commission in Australia and formally committed to working collaboratively on online safety. There have been two senior-level meetings of the group so far, which focused on advancing child safety on online platforms.
- We are active participants in regulatory conversations at a wider European level, including through our membership of the Independent Regulators Group (IRG), a group of 37 European communications regulatory authorities, and the European Platform of Regulatory Authorities (EPRA), a network of 56 European media regulators.

We have also continued to develop our **relationships beyond Europe**, working with regulators and governments from around the world, across all our work areas including regulatory collaboration within the UK, scam calls and texts, artificial intelligence and media literacy. We published a joint statement with partner agencies from Canada, Australia, New Zealand and the US to strengthen cooperation on telecoms security. As we prepare to take on new powers and responsibilities as part of the upcoming Cyber Security and Resilience Bill, including on the security and resilience of data centres, we have engaged with our European and global counterparts to anticipate challenges and support our design for a supervisory regime that is coherent with other international jurisdictions.

Our online safety international engagement is not limited to Europe either, as many of the online services we regulate – and the safety challenges we are trying to address – are global in nature. We have worked with counterparts around the world, including those in Australia, Brazil, Canada, France, Germany, Indonesia, Malaysia, Singapore and the US. Building and expanding networks and strong international relationships in this emerging regulatory field will be crucial to the success of our domestic regulation. We served as Chair of the Global Online Safety Regulators Network (GOSRN) in 2024 and 2025 and now serve on the GOSRN Leadership Council in 2026. The network is now in its fourth year and is implementing its three-year strategy (2025-2027), which aims to enhance consistency in online safety regulation by enabling regulators to share insights, experience and collectively develop best practice. As part of the GOSRN Leadership Council, we are continuing to grow and develop the network.

We also continued to participate in broader international regulators' networks and working groups across the sectors we regulate, such as the Unsolicited Communications Enforcement Network (UCENet) and the Global Informal Regulatory Antifraud Forum (GIRAF). We also participate in multi-stakeholder forums and convenings such as the Internet Governance Forum (IGF), UNESCO's Media and Information Literacy Alliance, and the International Institute of Communications (IIC).

Intergovernmental organisations

Ofcom represents the UK at the International Telecommunication Union (ITU), the UN specialised agency for telecoms, information and communications technologies, and also leads the European regional group at the ITU (as Chair of Com-ITU, the Committee for ITU Policy, in the European Conference of Postal and Telecommunications Administrations (CEPT)). This year, we led the UK delegation to the ITU's World Telecommunication Development Assembly (WTDC-25), the major meeting held every four years at which the ITU's priorities and plans for development sector are agreed. We have begun preparations to lead the European delegation to the ITU's highest-level governance meeting, the Plenipotentiary Conference (PP-26), later this year, and Ofcom will also take leading roles in the UK delegation, including on satellite, spectrum, cyber and child online protection issues.

Ofcom also continued to represent the UK on the ITU's governing Council, and we are seeking re-election to the Council at PP-26.

We also continue to hold other leadership positions in CEPT. These include Chair of the Conference Preparatory Group (CPG) for the forthcoming World Radiocommunications Conference (WRC-27).

We support the UK Government at the Universal Postal Union (UPU), the intergovernmental body which governs the price of international mail between Universal Postal Service Providers, and we work closely with fellow international postal ministries and regulators, including in the Committee on European Postal Regulation (CERP) within CEPT.

Ofcom continues to participate in the policy development work of the Organisation for Economic Co-operation and Development (OECD), including through the Working Party on Connectivity Services and Infrastructures (WPCSI), where we serve as a Vice-Chair. We also engage in the work of the Network of Economic Regulators (NER) and Regulatory Policy Committee (RPC), as well as taking part in the Better Regulation in the Digital Age (BRIDGE) initiative. We also hold a leadership position at the Council of Europe's Committee of Experts on media regulators in a platform-based environment, under the authority of its Steering Committee on Media and Information Society.

Our work with other groups and organisations

Working for consumers

Understanding consumers' interests and behaviour is vital to our work. We use market research to help inform our work and give insights into how people use communications services – and how they feel about them. Our annual reports Online Nation, Media Nations, Connected Nations, Adults' Media Use and Attitudes and Children's Media Use and Attitudes all highlight and analyse these trends across a range of sectors and services.

Ofcom's Consumer Contact Team received 53,320 calls, web forms, emails and letters directly from members of the public in 2025/26. The information that consumers provide helps us target our policymaking and enforcement work. Consumers also contact us through our website. While we cannot resolve individual complaints about telecommunications services, we provide advice to complainants and refer them to the alternative dispute resolution (ADR) schemes that we have approved. We do handle complaints about TV and radio programmes.

Industry and government

Ofcom works with a range of companies and industry bodies in the sectors we regulate, as well as consumer groups, the UK's governments and devolved institutions, co-regulators and other regulators. We are members of the UK Regulators Network and the Digital Regulation Cooperation Forum.

Statement of Strategic Priorities for Telecommunications, the management of radio spectrum, and postal services

When exercising our functions, we are required to have regard to the UK Government's Statement of Strategic Priorities (SSP) for telecommunications, the management of radio spectrum, and postal services when exercising our regulatory functions in these areas. The SSP set by the current Government was designated in April 2026 and sets out five UK Government policy priorities for the sectors.

As the designation date falls outside the reporting period for this Annual Report and Accounts, this document reports on what we have achieved against the 2019 SSP.

In 2025/26 we have had regard to the four priorities set out in the 2019 SSP in the following ways:

- **World-class digital infrastructure**: We have continued to promote competition and investment in the telecoms market including publishing the final statement of our Telecoms Access Review for 2026-31 in March 2026. The delivery of our spectrum duties has also supported innovation including our decision to allow mobile operators to deliver direct-to-device connectivity.
- **Furthering the interests of telecoms customers**: We have introduced a range of rules to ensure consumers are given clear information at each stage of the contract process. We have also introduced switching processes for telecoms consumers so they can change providers simply and quickly. Through our engagement with telecoms providers, many now offer voluntary social tariffs. We continue to tackle scams and monitor industry compliance with consumer rules.
- **Secure and resilient telecoms infrastructure**: We continue to monitor Communication Providers security duties compliance. As the Cyber Security and Resilience Bill moves through Parliament, we continue to work with the UK Government and prepare for expansions to our regulatory responsibilities including regulating the operational security of data centres.
- **Postal services**: Following the publication of our consultation in January 2025 on proposals to reform the postal universal service obligation (USO), we published a statement in July 2025. This set out our decision to make changes to the USO and the corresponding changes to Royal Mail's obligation to provide access to its letter network.

Statement of Strategic Priorities for Online Safety

Over the past 12 months, Ofcom has delivered its online safety programme as the new regulatory regime moved into delivery. In doing so, we have taken account of the Government's Statement of Strategic Priorities for online safety (Online Safety SSP), which was designated on 2 July 2025. As described above, this has been reflected throughout our policy, supervision and enforcement work as online safety moved from set-up to delivery.

- **Safety by design**: Ofcom has embedded proactive protections within the online safety regime, particularly for children. Our Risk Assessment Guidance provides comprehensive instruction to firms about how to embed safety through the design, development and deployment of their services, including refreshing risk assessments at least annually and whenever significant changes are introduced. This work was underpinned by a strengthened evidence base, including statutory calls for evidence on age assurance and harmful content, and expanded research into children's online experiences. We also reviewed over 100 Illegal Content and Children's Risk Assessments to understand how platform design affects users in practice. Our Codes of Practice include preventative measures designed to restrict contact between children and adults, and prevent harmful content being recommended to children. We are currently consulting on use of AI tools to ensure illegal and harmful content is blocked before it can be published and shared, and on design changes to livestreaming services used by children. And we have driven widespread uptake of age assurance to ensure children are better protected.
- **Transparency and accountability**: in line with the Online Safety SSP, Ofcom strengthened transparency and accountability across the regime. We published final transparency reporting guidance and progressed implementation of the statutory transparency framework. Accountability within services was reinforced through risk assessment requirements, where we indicated that we would require more clarity about senior oversight and intervention where assessments understated harm. Ofcom also supported coroners and bereaved families through statutory information powers and updated guidance.
- **Agile regulation**: Ofcom adopted a risk and evidence-based approach to regulation, targeting activity where harms were most acute. We strengthened intelligence and data capabilities and worked closely with law enforcement and civil society. This informed enforcement against both high-reach platforms and small but high-risk services, including action against file-sharing services used to distribute child sexual abuse material and enforcement against an online suicide discussion forum. Following the Manchester terrorist attack in October 2025, we launched a compliance programme assessing major platforms' systems for tackling illegal hate and terrorist content.
- **Inclusivity and resilience**: Ofcom supported inclusivity and resilience by strengthening approaches to misinformation and disinformation, promoting media literacy by design, and publishing guidance to address harms affecting women and girls, including misogynistic abuse and image-based sexual abuse.
- **Technology and innovation**: Ofcom encouraged innovation in safety technologies while supporting effective deployment in practice, including through the Online Safety Technology Lab, technology notices and international cooperation to address cross-border harms. Our policy work also promotes innovation, for example in our recommendations that services use accurate and effective AI tools to detect harmful content, and in our recommendations regarding accreditation of proactive technology for Tech Notices.

Co-regulators

Ofcom has a co-regulatory partnership with the Advertising Standards Authority (ASA) which was formed in 2004. This covers broadcasters and advertising on video-on-demand services. Broadcasters are obliged to comply with the advertising codes under their broadcast licences, which are issued by Ofcom. When the ASA adjudicates on an advertisement, broadcasters comply with rulings immediately under the conditions of their licences. Where necessary, the ASA can refer broadcasters to Ofcom.

The Competition and Markets Authority (CMA) has concurrent powers under specific consumer protection legislation, and within the framework of competition law for the communications sector. We work with the CMA to ensure that a consistent and coordinated approach is taken in relation to issues where we have concurrent powers, and we discuss which body is best placed to lead in each case.

Ofcom's regulatory principles

When we regulate

Ofcom will operate with a bias against intervention, but with a willingness to intervene promptly and effectively when required.

We will intervene where there is a specific statutory duty to work towards a goal that markets alone cannot achieve.

How we regulate

We will always seek the least intrusive regulatory methods of achieving its objectives.

We will strive to ensure that interventions are evidence-based, proportionate, consistent, accountable, and transparent in both deliberation and outcome.

We will regulate with a clearly articulated and publicly reviewed annual plan, with stated objectives.

How we evidence regulation

We will research markets consistently and aim to remain at the forefront of technological understanding.

We will consult widely with all relevant stakeholders and assess the impact of regulatory action before imposing regulation on a market.

Better regulation

We believe 'better regulation' means ensuring rules are properly targeted; do not impose undue burdens on businesses; and do not cause unnecessary barriers to innovation, investment and the development of choice or competition in the market.

During the past year we have made several significant regulatory decisions, and the volume of documents we publish has increased – primarily because of the new online safety regime. Table 1 below provides an overview of how the regulatory burden on our regulated sectors changed because of Ofcom's decisions and statements in 2025/26.

Table 1: Impact of our statements on the regulatory burden to stakeholders, 2025/26

Of the 75 Major Statements delivered in the year:	Number	%
Increased/new regulation	13	17%
Mixed/no change/ongoing	56	75%
Reduced regulation	5	7%
Streamlined/co-regulatory	1	1%

An overview of the main decisions and statements that we have made during the year can be found in Annex 1.

Consultations

Public consultations allow people and organisations to respond to our proposals before we make any final decisions. If the period for consultation is too short, some of those with important views might not have enough time to prepare their responses. If it is too long, the market concerned might have changed dramatically. When we decide how long a consultation should last, we need to strike the right balance between these two considerations. Included in Table 2 is an analysis of the length of our consultations by sector.

Table 2: Analysis of consultation duration, 2025/26

Sector	at least 10 weeks	less than 10 weeks
Telecoms	5	3
Broadcasting	3	20
Spectrum	6	12
Electronic Communication Code	-	14
Online Safety	3	6
Other	1	1
Total	**18**	**56**
2025/26	**24%**	**76%**
(in 2024/25)	29%	71%

Timeliness of decision-making

We analyse how long it takes us to publish a decision following the close of a consultation. This varies on the impact of the policy in the sector and nature responses received. Included in Table 3 is an analysis of the length of time it takes to publish the decision after the consultation is closed, by sector.

Table 3: Length of time to publish decision, 2025/26

Sector	Average weeks to publish decision
Telecoms	25
Broadcasting	14
Spectrum	22
Electronic Communication Code	3
Online Safety	23
Post	13
2025/26 Average	**15**
2024/25 Average	14

Impact assessments

Impact assessments are an important part of the decision-making process. We use these assessments to help us understand and assess the potential impact of our policy decisions before we make them. They also help us explain the policy decisions we have decided to take, and our commitment to them is emphasised in our impact assessment guidance.

The guidance recognises the importance of qualitative impacts in assessing our decisions. Our impact assessments have contained clear summaries of the likely impacts of a proposal and direct the reader to the specific sections of the consultation which contains further analysis.

Table 4 below provides a summary of the impact assessments we carried out during the year. The full list is published in Annex 1.

Table 4: Analysis of impact assessments (IA) carried out

Sector	Number of consultation documents	IA explicit in published document
Telecoms	8	8
Broadcasting	23	18
Spectrum	18	18
Post	-	-
Electronic Communication Code	14	14
Online Safety	9	6
Other	2	1
Total	**74**	**65**

In 2025/26, 88% (2024/25: 94%) of consultations incorporated an impact assessment, explicitly referenced in a specific section or annex of the consultation document. In some circumstances it might not be necessary or appropriate to conduct an impact assessment, or it might be implicit within the consultation. We will continue to ensure that impact assessments are carried out and properly presented in all relevant cases.

Equality impact assessments

We also have statutory obligations to consider the impact on specific groups of persons as part of our decision-making processes. These include our public sector equality duties under section 149 of the Equality Act 2010.

Our impact assessment guidance explains that we will generally carry out equality impact assessments (EIAs) in relation to new or amended policies and processes. This helps us to ensure our decisions are fair by design and deliver proportionate outcomes for diverse groups. Most of our consultations contain an EIA summarising any potential positive or adverse effects we have identified, as well as how we intend to mitigate any potential adverse effects.

To help ensure we consider potential effects on under-represented or disadvantaged groups and communities, we are continuing to review our datasets and identify where we might need additional research to explore, and where possible improve on the experiences of particular groups. We strive to make our consultation process as open and inclusive as possible, so that we obtain a broad range of views and different groups have the opportunity to share their thoughts before we make any changes.[1]

1. We also provide updates on diversity and inclusion in our regulatory work in our progress updates.

Online safety research

To deliver our online safety duties we have invested in a comprehensive and multidisciplinary programme of research, providing the evidence base that underpins our regulation. Ofcom has various teams responsible for research and data activity in different areas, as follows:

Our **Research and Intelligence** team leads on understanding user behaviour, experiences and attitudes, and monitors what regulated services are doing to keep their users safe online. This includes publishing holistic analysis of the UK online landscape through our annual Online Nation report. This year, the team launched new tools to understand children's online experiences, including our first Children's Online Safety Tracker, Children's Online Insights Panel and Children's Passive Online Measurement study.

Our **Behavioural Insights** team houses our behavioural economics, behavioural research and psychology expertise bringing evidence on real-world behaviour into Ofcom's work. This year, the team used behavioural audits, a serious game, and randomised control trials (RCTs) to explore user interactions with services' safety measures and promote compliance among services with our regulation.

Our **Media Literacy research** team publishes annual reports on adults' and children's media literacy, as well as research on related relevant topics such as persuasive design and mis- and disinformation.

Our **Economics and Analytics** team helps us to understand the incentives of online businesses, the characteristics of online markets and the implications of change on the welfare of internet users. Their analysis provides insights into services in scope of the Online Safety Act and the impact that the Act is having on online safety.

Our **Online Safety Technology** and **Technology Policy** teams provide technical expertise in assessing current and emerging technologies used by online services, including research into the impacts of generative AI search services and evaluation of deepfake defences.

A list of the research we carry out during the year is available in Annex 1.

Financial review

While Ofcom is directly accountable to Parliament, our funding comes from companies and organisations that operate in the sectors we regulate (see Table 5).

Over the past decade, our overall fees for our core duties have remained largely flat in cash terms, meaning that the real cost of our regulation has fallen on a real-terms basis. We have continued to prioritise value for money and finding efficiencies in all our activities and operations.

Our responsibilities include the collection and transfer of licence fees under the Wireless Telegraphy Act 2006 (WTA), geographic telephone numbers, additional payments from broadcasting licensees and the levying of fines and penalties on stakeholders.

All of these are set out in the Section 400 accounts and do not form part of our annual accounts.

As a result, Ofcom is a net contributor to HM Treasury, collecting £520.4m of fees and penalties in 2025/26, of which £155.1m was retained to fund our spectrum management and other duties. This includes funding for online safety regulation pending the forthcoming introduction of the industry fee system for that regime. The balance was passed to the Department for Science, Innovation and Technology (DSIT) and HM Treasury.

Financial performance

Our budget increased from £213.5m in 2024/25 to £227.6m in 2025/26, an increase of £14.1m, reflecting additional funding for the duties shown in Table 5 below.

In 2025/26, our out-turn of £223.0m was 2.0% (£4.6m) lower than our budget, primarily driven by being able to deliver our Plan of Work without the need to access contingencies held against litigation and unforeseen costs in regulating online safety.

Table 5: Year-on-year funding breakdown, £m

Budget	2022/23	2023/24	2024/25	2025/26
Core duties[2]	139.1	140.0	140.5	143.8
Online Safety	41.6	47.0	66.0	72.6
Media Act	-	-	4.8	6.1
Premium Rate Services	-	-	1.0	4.0
DRCF and AI hub*	-	0.6	1.2	1.1
Total	**180.7**	**187.6**	**213.5**	**227.6**

* Funding of £0.8m was provided to Ofcom on behalf of DRCF in October 2025, increasing our budget from £226.8m to £227.6m.

Note 2 to the accounts provides a reconciliation from the financial accounting operating expenditure of £229.0m to the out-turn of £223.0m

2. Telecoms Security Act and Less Healthy Foods funding previously separately disclosed are now included within the Core duties.

Table 6: 2025/26 Out-turn by key spend type, £m

Spend type	2025/26	2024/25	Movement (£m)	Movement (%)
Staff	153.1	139.4	13.7	10%
ICT	26.1	22.4	3.7	17%
Estate	16.3	17.0	(0.7)	(4%)
Research and Professional Services	15.4	14.6	0.8	5%
Temp Staff, Training and Recruitment	4.5	5.7	(1.2)	(21%)
Travel	2.3	2.1	0.2	10%
Vehicles and Field Equipment	1.9	2.5	(0.6)	(24%)
Other	3.4	2.6	0.8	31%
Total	**223.0**	**206.3**	**16.7**	**8%**

Operating expenditure

Two-thirds of our operating expenditure relates to staff costs, which increased by £16.0m. This was largely driven by the staffing increase relating to growth in our online safety duties, new duties for Media Act and day-to-day regulation of premium-rate services (PRS), which was transferred to Ofcom with the closure of the PSA at a lower overall budget. For our core duties, planned staff efficiencies offset pay inflation increases. See Note 5 to the accounts (page 138) for details of the total number of people employed at Ofcom and how it has changed between the years.

Other operating expenditure in 2025/26 (excluding spectrum clearance and awards) increased by £3.8m to £74.3m (2024/25: £70.5m), as outlined in Note 6 to the accounts (page 139).

The main operating variances from the prior year are due to the following factors:

- ICT costs (including outsourced services) increased by £3.7m driven by investment in systems to support the regulation of new duties.
- Professional fees increased by £1.0m to support our digital infrastructure and enhance efficient and secure ways of working.
- Temporary staff and recruitment costs decreased by £1.2m; 2024/25 included higher temporary resource utilisation to cover short-term skills gaps in Online Safety.
- Research costs decreased by £0.2m with a reduction to ongoing research requirements for Media Act duties (2024/25 included one-off implementation work).

Surplus/deficit for financial year

Over/under recovery of costs

The operating revenue required by Ofcom to fulfil our duties and deliver our programme of work for the financial year is calculated based on our statement of charging principles. This specifies the actual funds that need to be collected to discharge cash liabilities during the year. Any surplus funds arising from budgetary savings achieved during the financial year are returned to stakeholders through a reduction in the annual tariffs raised in the two following financial years, or offset against future Wireless Telegraphy Act (WTA) receipts retained.

Note 2 of the accounts within Section C of the Annual Report reconciles the total operating expenditure by regulated sector, as presented in the Statement of Income and Expenditure to Ofcom's final operating costs out-turn.

Operating income of £229.1m received in 2025/26 (2024/25: £211.0m) covers Ofcom's core responsibilities. See Note 3 to the accounts (page 137) for a breakdown of income by the relevant regulated sector. The deferred income for the financial year is set out in Note 2 to the accounts and totals £7.7m (2024/25: £14.2m).

Accounting surplus or deficit

Ofcom receives income from stakeholders and WTA receipts to cover the cash costs of providing those services net of non-operating income. These costs include purchase of non-current assets. The accounting surplus after tax for the year, recorded in the Statement of income and expenditure, is £0.4m surplus (2024/25: £1.6m surplus). In the current year, the income received to cover the cash costs of capital items was greater than non-cash costs of the assets including depreciation and amortisation, resulting in a small surplus.

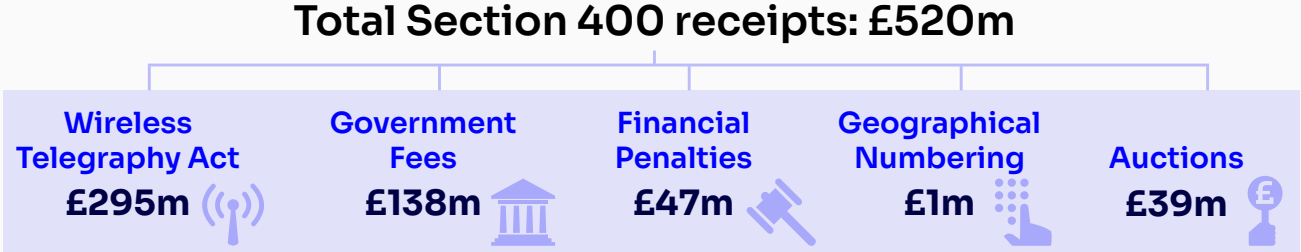
Additional funds collected on behalf of HM Treasury

Under Section 400 of the Communications Act 2003, Ofcom is required to collect fees and payments from organisations that operate in the sectors we regulate. We prepare a separate set of financial statements for these transactions. The Digital Economy Act 2017 introduced legislative amendments which permit Ofcom to retain sums received in connection with its functions under the WTA. Ofcom may retain such sums to fund its general spectrum management functions, as well to meet the costs of undertaking its other functions for which it cannot levy fees and charges.

The remaining revenue collected is passed to the UK Consolidated Fund at HM Treasury, the Department of Finance and Personnel for Northern Ireland (DFPNI) and to the Treasuries of the Isle of Man, the Bailiwick of Jersey and the Bailiwick of Guernsey under Statutory Instrument 1991, Numbers 998, 1710 and 1709 respectively, directly or via DSIT as Ofcom's sponsoring body.

The fees, payments and penalties are reported, with further details provided, within these financial statements in Note 24 to the accounts. During the 2025/26 financial year, Ofcom collected £520.4m (2024/25: £613.7m) on behalf of HM Treasury. Further details can be found in the S400 accounts. Ofcom retained £155.1m (2024/25: £151.1.m) to fund some of our core responsibilities, including spectrum management and finalising preparatory work for online safety, ahead of setting up the fees regime for that area of our work. A total of £404.3m (including spectrum auction receipts of £39m) was transferred to Government accounts in the financial year.

Figure 4: Breakdown by type of Section 400 receipt



Pensions

Ofcom provides pension benefits through a defined contribution pension allowance available to all colleagues. The allowance may be used to contribute to the Ofcom defined contribution stakeholder pension plan. Colleagues who joined from legacy regulators when Ofcom was established were entitled to retain membership of one of two defined benefit (DB) pension plans. Both plans are closed to new entrants and benefits accruals ceased on 31 May 2011. From this time, all existing members were provided with access to the Ofcom defined contribution plan. Notes 1(j) and 20 to the accounts provide further detail on this.

The actuarial valuations for both DB schemes, as at the last formal valuation date of 31 March 2024 and completed every three years, highlighted a combined funding deficit of £0.4m. The Ofcom Defined Benefit Pension Plan actuarial valuation shows a deficit of £0.4m. The Ofcom (former ITC) pension plan valuation liabilities have all been bought in and therefore there is no surplus or deficit.

The defined funded pension scheme surplus of £12.3m and other amounts in the financial statements are prepared under International Accounting Standard (IAS 19). This is an accounting, rather than an actuarial valuation and is prepared on a different basis. A key difference is that the liabilities are discounted in line with the yields on high-quality bonds which, under current market conditions, differ significantly from the approach used for determining Ofcom's contributions. This also reflects the movements in financial markets since the date of the actuarial valuations in March 2024.

Ofcom makes cash payments to the Ofcom Defined Benefit Plan and the Ofcom (former ITC) pension plan on the basis of the actuarial valuations. Cash payments, rather than the amount charged to operating surplus as calculated under IAS 19, are included in operating expenditure out-turn used to calculate the tariffs charged to stakeholders each year.

As a consequence of the risk mitigation work between Ofcom and the trustees and actuaries of both pension plans, approximately 80% of the plans' liabilities are backed by annuities. As part of the ongoing activity to manage and mitigate risks of the plans, further insurance-backed benefit buy-ins in respect of pension members will be considered in the future. A buy-in refers to an insurance policy purchased in the name of the trustee and held as an asset in the scheme. Ofcom will continue to manage the administration and ongoing payments to members. Additionally, Ofcom determines which liabilities and benefits should be included in the buy-in.

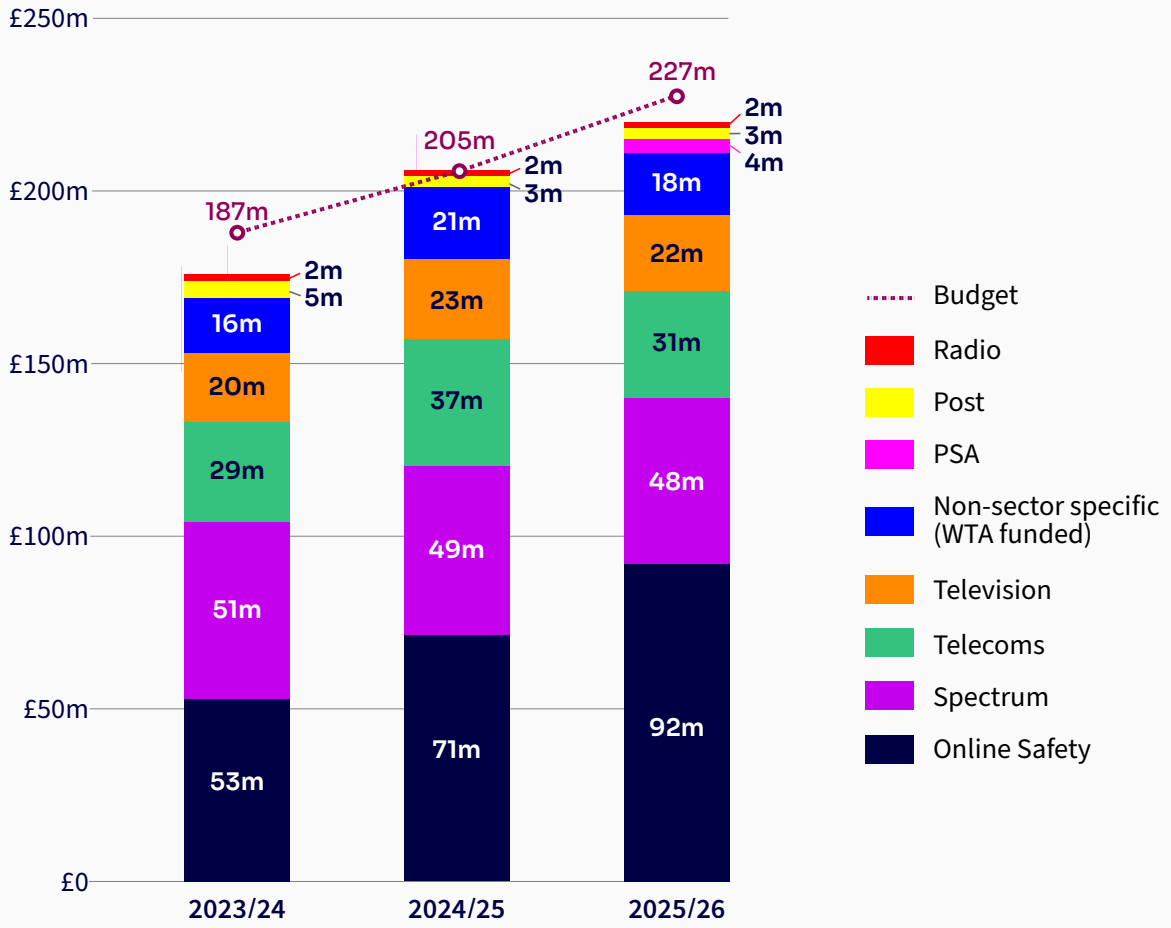
Tariffs

Ofcom published its 2025/26 tariff tables on 28 March 2025. The 2025/26 financial year saw an increase in Ofcom's original budget from £204.5m to £226.8m, an increase of £22.3m year on year. This budgetary increase reflects uplifts in Ofcom's spending cap for the 2025/26 financial year, to accommodate preparatory work for new duties.

These increases were mainly funded by the retention of WTA receipts and not stakeholder tariffs as they related to relevant expenditure funded by this source of income.

As shown in Figure 5 below, except for costs associated with our new responsibilities and the telecoms sectors, tariffs are broadly in line with the three-year average.

Figure 5: Three-year funding trend



The difference between the budget and funding requirement in each financial year in the chart above, represent prior year adjustments which are incorporated in our fees.

Corporate responsibility

Ofcom's commitment to corporate responsibility

We are stronger as an organisation when we are connected to the communities in which we work, and we strive to reduce the environmental impact of our operations.

- We have adopted and promoted sustainable practices where possible, to play our part in reducing the UK's overall carbon emissions.
- We have built close links with schools and institutions to explain the work we do and the opportunities we offer as an employer. We run highly sought-after work experience, apprenticeship and internship schemes, as well as an established graduate recruitment programme.
- We support our colleagues in making a difference to local communities, particularly in the cities where we have our main offices – Belfast, Cardiff, Edinburgh, London and Manchester.

Environmental Policy

Ofcom operates an ISO 14001 accredited environmental management system (EMS), providing a structured approach to managing environmental impacts and driving continual improvement. We actively manage our carbon footprint, improve energy efficiency across our estate and minimise waste, while embedding sustainable procurement and operational practices to ensure compliance with environmental legislation and best practice.

Schools and institutions

We offer regular work experience placements, as well as carrying out school outreach work with a specialist social mobility partner, Visionpath. This helps us to identify, coach and support young people in taking the first step in their career, including applying for our apprenticeship programmes.

In April, we supported five students from lower-income households to take part in EY Foundation's eight-day Tech Futures paid work-experience programme, which gives young people the opportunities, experiences and support to help them begin careers in our industry. We also hosted 23 students from EY Foundation's Smart Futures Business and Tech programme in October, helping the students build skills and learn more about careers in tech policy and regulation.

In summer, our economics team ran a work experience programme in London, Edinburgh and Manchester, providing eight students, through an open application, with the opportunity to learn more about the economics profession at Ofcom. The economics team also hosted two A-level insight days in London in spring and autumn, for more than 60 students from three schools in socially diverse communities.

In 2025, we strengthened our commitment to building a more inclusive and accessible organisation. We renewed our partnership with ReciteMe and continued to work closely with the Growth Company, Tech Vets, RSMP, FedCap and the Diversity Jobs Group - all of whom support widening access to employment by connecting employers with under-represented talent, supporting career transitions, and promoting fair and inclusive recruitment practices. We also launched a new partnership with GoodWork London, expanding our reach through its network of referral organisations, colleges, charities and social enterprises.

We're proud to have exceeded our senior gender hiring target this year. 60% of senior roles were filled by women, supporting our goal of achieving gender balance in senior leadership by 2026. We're also continuing to broaden our geographic footprint, with 26% of roles this year filled outside of London. This includes hires across our locations including Manchester, Edinburgh, Warrington, Cardiff and Baldock.

Internal mobility also continues to grow, with 42% of all roles being filled by an internal colleague, reinforcing our commitment to progression and career development.

We have also continued our commitments under both the Defence Employer Recognition Scheme and the Disability Committed Scheme, ensuring disabled applicants who meet the minimum criteria are guaranteed an interview, while maintaining strong support for our existing colleagues.

Graduates

Ofcom recruited 23 new graduates for our annual intake onto the graduate programme in September. Working with specialist recruitment and assessment partners enabled us to recruit high-calibre graduates from diverse backgrounds across our programme pathways – including policy, economics, spectrum policy and spectrum engineering. While on the two-year programme, graduates can develop a broad range of technical and behavioural skills in their chosen area, building on their existing knowledge, skills and experience.

Apprenticeships and internships

Apprenticeships

We continued our partnership with Visionpath to deliver an apprenticeship programme targeted at recruiting socially disadvantaged school leavers. After several months of schools outreach, skills bootcamps and mentoring, in April we conducted an assessment with the aim of filling 11 apprenticeship roles. The selected students joined Ofcom in September, enrolling onto apprenticeships in areas including policy, economics, engineering, compliance and facilities management.

In October, we launched the programme for the fifth year, with outreach in around 20 schools that allowed us to reach around 500 students from lower socio-economic communities. As part of this programme, we delivered insights days and skills bootcamps to build workplace skills and help the students to identify and harness their strengths. Each student had a mentor at Ofcom for three months to help prepare them for assessment centres and make informed choices about their career. From this programme we are aiming to recruit seven apprentices onto pathways including policy, engineering, project management, business administration, cyber-security and product management. They will join us in September 2026.

As well as school leaver apprentices, we currently have more than 50 existing colleagues enrolled onto apprenticeships to gain additional skills such as professional qualifications from the Chartered Institute of Management Accountants, the Chartered Institute of Personnel and Development and Senior Leaders MBA.

Internships

During the course of the year we offered 28 university students and graduates an eight-week paid summer internship at Ofcom, including 24 interns from the 10,000 Black Interns programme, which we were proud to support for the fourth year. During the programme, interns have the opportunity to work on a range of projects, as well as undertake further learning and development activities. Interns are encouraged and supported to apply for any internal vacancies, including in our graduate programme, with four of our September 2025 intake of graduates having previously been on an internship with us.

Volunteering

We support our colleagues in giving back to the community. Our volunteering leave can be used flexibly to enable colleagues to offer their services in a variety of ways, including working as magistrates, supporting young people in academic settings, and community volunteering.

Modern slavery

We continually review our policies and practices to tackle the serious issue of modern slavery. We assess our contracts to identify risks and, if any are found, we will work with our suppliers to monitor and manage them effectively. We publish an annual modern slavery statement to demonstrate how we deliver against these commitments.

Sustainability report

Climate-related financial disclosures

Ofcom recognises the importance of identifying, assessing and managing climate-related risks and opportunities, and we remain committed to transparent disclosure of how climate considerations are embedded within our governance, risk management and operational arrangements. In line with HM Treasury's phased approach to climate-related financial disclosures for public bodies, we continue to align our sustainability reporting with the Task Force on Climate-related Financial Disclosures (TCFD) framework, as adapted for the UK public sector.

During 2025/26, we reported climate-related financial information consistent with HM Treasury's TCFD application guidance. This guidance interprets and applies the TCFD framework in a way that is proportionate to public sector bodies and supports consistent reporting across central government. Our disclosures for 2025/26 address the following recommended TCFD pillars:

- Governance
- Strategy
- Risk Management
- Metrics and Targets

This approach remains aligned with the Government's TCFD implementation timetable. In line with that timetable, we intend to expand our disclosures to include the strategy pillar in future reporting periods, as methodologies and expectations for public sector bodies continue to develop.

Governance

Oversight of climate and sustainability matters sits within Ofcom's established governance structures. Responsibility is performed by the Health, Safety and Environmental Committee (HSEC) and the Operations Board, which together oversee environmental performance, compliance with the EMS and progress against agreed sustainability objectives. On behalf of the Ofcom Board, the Risk and Audit Committee considers climate-related matters as part of its wider oversight of risk management and internal control.

Ofcom has adopted the Greening Government Commitments (GGC), which set challenging sustainability targets for central government bodies. Performance against these commitments is monitored through the EMS and reported through established governance channels. This ensures that environmental performance, including greenhouse gas emissions, resource use and waste, is subject to appropriate oversight and continuous improvement.

Strategy

As part of Ofcom's annual business planning process, we consider climate and sustainability-related risks and opportunities could affect the resilience and continuity of our operations and supply chain alongside wider organisational priorities. Where climate or sustainability considerations are relevant to strategic objectives, delivery plans or investment decisions, this is reflected in our Plan of Work and supporting documentation. When assessing risks to our strategy, we consider whether there are material climate-related or sustainability-related implications and how these should be managed.

Climate-related risk management

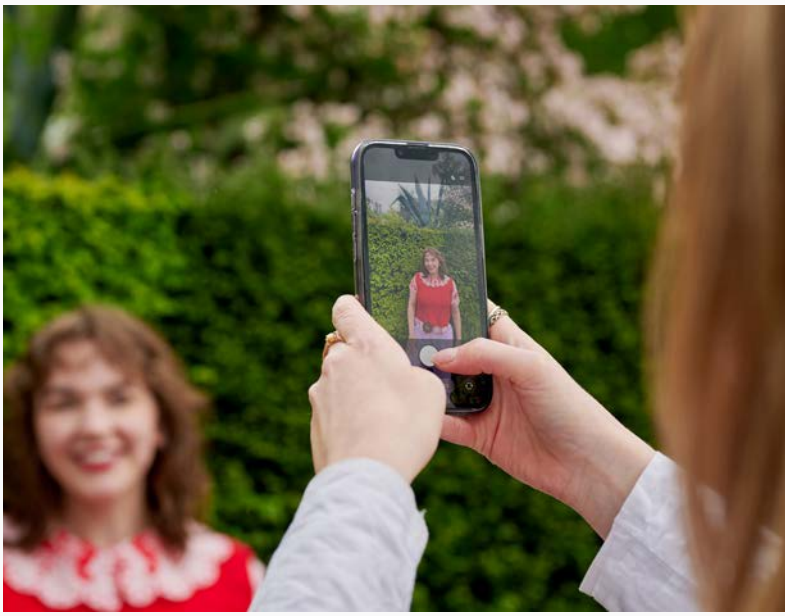
We manage Ofcom's environmental impacts through an ISO 14001 accredited environmental management system (EMS), which provides a structured framework for identifying environmental aspects, setting objectives and targets, monitoring performance, and ensuring compliance with relevant legal and regulatory requirements, including those associated with climate-related reporting expectations.

Climate-related risks and opportunities are considered as part of our enterprise risk management framework, with regular reviews to assess their relevance and materiality. Given the nature of Ofcom's regulatory remit and largely office-based operations, climate-related risks are not currently classified as principal risks. However, we recognise the potential for climate change to affect operational resilience, supply chains, estates management and long-term financial planning. These risks continue to be monitored and are reflected within corporate risk registers and management review processes.

Performance against emissions targets

In 2025/26, Ofcom continued to make progress in reducing carbon emissions from our operations, with emissions remaining significantly below the 2017/18 baseline. This reflects sustained improvements in estate efficiency, operational practices and ways of working. On an intensity basis, emissions per full-time equivalent also remain substantially lower than the baseline year, indicating continued efficiency gains as the organisation has evolved.

Emissions from estate energy use and fuel (Scope 1 and Scope 2) were 64% lower than the 2017/18 baseline, reflecting sustained improvements in energy management and estate efficiency. This reduction exceeds the rate associated with the headline Greening Government Commitments (GGC) target.



When considering total emissions across all scopes, Ofcom remains close to achieving the GGC headline reduction against the 2017/18 baseline. The small remaining gap primarily reflects changes to Ofcom since the baseline year, including growth in our national and regional presence and the expansion of our regulatory responsibilities.

Table 7: Change in FTE and carbon emissions

Ofcom	2017/18	2025/26	% change	Target
tCO2e	1,728	1,034	(40%)	(58%)
FTE	893	1,682	88%	
tCO2e per FTE	1.93	0.61	(68%)	

Business travel and Scope 3 emissions

The regulatory responsibility changes have increased the need for both domestic and international business travel, which continues to represent a significant proportion of Ofcom's overall emissions footprint. While business travel emissions (Scope 3) reduced by 5% compared to the prior year, they remain above the 2017/18 baseline. Ofcom continues to monitor these emissions and to promote lower-carbon ways of working where practicable.

Our progress against the GGC targets for 2025/26 is shown below. Full sustainability data, including supporting methodology and underlying consumption information, is provided in Annex 7 to this report.

Measure		Target	2025/26 progress
Mitigating climate change: working towards net zero by 2050	**Headline target**: Overall emission reduction target	58%	40%
	Headline target: Direct emission reduction target (Scope 1 only)	33%	65%
	Sub-target: Government car fleet to be ultra-low emission vehicles (ULEV) by 31 December 2022	25%	13%
	Sub-target: Government car and van fleet to be fully zero emissions at the tailpipe by 31 December 2027	100%	13%[3]
	Sub-target: Reduce the emissions from domestic business flights	30%	46%
	Sub-target: Report the distance travelled by international business flights		Included in Annex 7
Minimising waste and promoting resource efficiency (across all Ofcom locations)	**Headline target**: Reduce the overall amount of waste generated	15%	31%
	Sub-target: Reduce the amount of waste going to landfill to less than 5% of overall waste	5%	100%
	Sub-target: Increase the proportion of waste which is recycled to at least 70% of overall waste	70%	50%
	Sub-target: Remove consumer single use plastic (CSUP)		Ofcom has removed all single use coffee cups and cutlery and replaced with reusable mugs and cutlery.
	Sub-target: Measure and report on food waste by 2022, for estates with over 50 FTE and or over 500m2 floor area offering a food service		Included in Annex 7
	Sub-target: Reduce government's paper use by at least	50%	98%
Reducing our water use (across all Ofcom locations)	**Headline target**: Reduce water consumption	8%	19%
	Sub-target: Ensure all water consumption is measured		It is only possible to measure Ofcom water usage at the sites that are not landlord operated.

3. In 2025/26 Ofcom has replaced 5 diesel powered converted medium size vans with full electric variants. Subject to operational requirements, we will continue the roll-out of fully electric vehicles working towards the target.

Reporting on sustainability in the future

Ofcom recognises the need to address climate change and understands that sustainability is integral to how we operate and deliver our statutory duties. We have continued to reduce the carbon footprint of activities with the most significant environmental impact, including improving energy efficiency across our estate, transitioning to and increasing the use of electric and low emission vehicles in our fleet, promoting digital ways of working, and maintaining zero waste to landfill.

We continue to operate a formally accredited environmental management system (EMS), which provides a structured and systematic approach to managing our environmental responsibilities. The EMS supports the measurement of our environmental footprint, enables us to identify and manage risks and opportunities, and drives continual improvement in environmental performance.

Through this framework, we continue to:

- operate in accordance with Ofcom's Environmental Policy, demonstrating our commitment to improving environmental performance;
- apply the Plan–Do–Check–Act cycle that underpins ISO management system standards, to strengthen systems, processes and controls;
- identify the environmental aspects of our activities that we can control or influence, and assess their potential environmental impacts;
- understand and comply with all relevant environmental legislation and other requirements, using this to assess what is working well and where further improvement is needed;
- set measurable objectives and targets that are aligned with the commitments set out in our Environmental Policy;
- define clear actions and plans to deliver these objectives and maintain compliance with our obligations; and
- empower colleagues to contribute to Ofcom's sustainability ambitions and to hold the organisation to account through the Green Champions programme.

This approach ensures that sustainability remains embedded within Ofcom's governance, decision-making and day-to-day operations, supporting continuous improvement over the medium and long term.

Dame Melanie Dawes DCB
Chief Executive and Accounting Officer

7 July 2026

ACCOUNTABILITY

This section sets out how we are managed and governed.

Governance and accountability

Governance overview, by Lord Grade of Yarmouth, outgoing Chair

I am pleased to present our corporate governance report for 2025/26, having completed my four-year term as Chair of Ofcom. This report details how Ofcom approaches governance, including the operation of the Board and the Board Committees.

This year, Ofcom was in the first year of its latest Three-Year Business Plan. The plan underpins Ofcom's approach to operational matters, including budgeting, and also informs policy priorities and the creation of each annual Plan of Work. As part of our planning for year two, we updated our view of our external context and wider risks and noted where new work was emerging, as well as the more established elements of our regulation. This allowed us to refresh our policy priorities to ensure we enter the next year with our focus where it needs to be.

The Board has continued to set the strategic direction of our regulatory policy to deliver effective regulation for consumers. We have overseen further implementation of our new duties under the Online Safety Act 2023 and have met major milestones, such as the requirements for highly effective age assurance and risk assessments. We have published the final codes and guidance on the Protection of Children and the Protection of Women and Girls. We have consulted on further measures for the Illegal Harms and Protection of Children codes to reflect stakeholder feedback and on duties relating to information provision for families of deceased children.

We have also started to take strong action on online safety, including using our enforcement powers against online services who have so far failed in their duties to protect their UK users, and have begun issuing fines where services are not compliant. We have set out our four core expectations around child safety that the services most-used by children should meet and will be clear with consumers about how these expectations have been met.

We published our first Online Safety Annual Report, which set out the changes we have seen from regulated services, highlighting areas where there has been positive progress, such as the deployment of age assurance from the top 100 porn providers, and identifying areas where we expect service providers to go further, such as ensuring adequate processes for the swift removal of illegal content. We set out our final positions for the implementation of the online safety fees and penalties regime, having taken account of feedback from stakeholders during the consultation. We have also established the Online Information Advisory Committee and approved its first workplan. We discussed the Committee's first advice note, on understanding financial harm online, at our meeting in November.

In addition to online safety, we have gained new duties under the Media Act 2024 and the Board has overseen the programme to begin implementing these new duties. We have discussed both the updated regulations for public service broadcasting and the new regulations applying to areas such as video-on-demand providers and the availability of public service broadcasting content on platforms and connected devices. We have noted the risks and challenges around the programme and have ensured the new work is appropriately organised and resourced.

The Board guided the development of the Telecoms Access Review 2026-2031, which was published in March. This significant piece of work was the subject of extensive Board discussion to assess the options and achieve the best outcomes for consumers. The Board also oversaw the launch of the Map Your Mobile service, which gives consumers a better understanding of the quality of mobile coverage in their area, as part of the strategy to extend competition in the mobile market to cover quality as well as price.

The Board is aware of the strategic importance of the postal service and has discussed the future for post on several occasions. We have guided the revision of the Universal Service Obligation for Royal Mail and have received regular updates from the Executive to ensure we continue to act on behalf of the consumer.

We oversee the delivery of enabling wireless in the UK economy through regular discussion on Spectrum. The Board has supported proposals to split the Upper 6 GHz band between Wi-Fi and mobile to allow immediate benefits to consumers and the economy. We have also discussed how the use of direct-to-device satellite services can improve connectivity in rural and remote communities.

In addition to setting the strategic direction for policy decisions, the Board supports the Executive through its approval of the annual Plan of Work and budget, ensuring the appropriate allocation of resources to teams. The Board also regularly discusses risk and the need to balance confident and ambitious policymaking with a cautious approach where necessary. We have particularly focused on risks to the regulatory environment in which Ofcom operates and how our stakeholders view our approach to regulation.

The Board also supports the smooth operation of Ofcom through oversight of corporate matters. We have approved new premises arrangements for several of our offices, giving certainty to colleagues and improving our ability to plan for the future. We have also approved Ofcom's Transformation programme, designed to further improve organisational efficiency.

We have continued to focus on our role in promoting economic growth. Many of our regulatory decisions, from supporting public sector broadcasters to promoting investment in telecoms networks and enabling greater commercial use of spectrum, contribute to growth and innovation. We have sought to ensure our approach to regulation is proportionate for the companies and sectors we cover, with guidance on compliance distinguishing between larger and smaller services.

Ofcom regulates for all of the UK and its nations, and the Board continued its tradition of visiting one of the devolved nations for a stakeholder event and Board meeting. This year, the Board visited Edinburgh and took the opportunity to visit the National Robotarium at Heriot Watt University, as well as meeting with industry stakeholders from across Scotland at an informal reception.

The Board held workshops on issues including the financial resilience of our stakeholders and information integrity in the age of AI as part of our commitment to keeping abreast of developments in the sectors we regulate, as well as receiving briefings on a range of subjects during the year. At our annual Board strategy day we looked at children's use of social media, the emerging use of agentic AI by consumers, the emerging fields in tech likely to see investment and the implications of these trends for Ofcom.

Board members attended eight informal lunches with colleagues from across Ofcom during the course of the year. Board members value the opportunity this gives to meet colleagues, to increase our understanding of Ofcom's culture and learn more about how our teams are delivering our programme of work.

This year, we engaged an external facilitator to conduct an evaluation of the Board and Board Committees. The review identified a number of areas of strength including strong governance arrangements, effective oversight, and a well-established, constructive relationship between the Board and the Executive.

We have welcomed one new Non-Executive member to the Ofcom Board. George Walker, the Board member for Scotland, joined in March 2026 and has extensive experience across regulation, governance and consumer protection in the public sector.

Oliver Griffiths, Online Safety Group Director, joined the Board in February 2026 as an Executive member.

Bob Downes' term as a Non-Executive Board member and Board member for Scotland ended on 31 January 2026. His knowledge of Scotland and wide regulatory experience ensured his contributions to the Board were always valuable and well informed. We are grateful to him for his work over his eight-year term.

My own term concluded on 30 April 2026 and I wish my successor, Sir Ian Cheshire, well in leading Ofcom to future success.

I would like to record my thanks to Dame Melanie Dawes, the Board, Senior Management and all colleagues for their support in my role as Chair throughout my term.

Michael Grade,
Chair until 30 April 2026

Lord Grade of Yarmouth

Governance Statement

This Governance Report summarises Ofcom's governance arrangements, including the composition of our Board, how our governance framework operates in practice (including our governance structure and Board roles and responsibilities) and our main areas of focus in 2025/26.

Our governance

As a statutory corporation, Ofcom's principal governance compliance requirements are set out in the relevant legislation (including the Office of Communications Act (2002), the Communications Act (2003), the Broadcasting Acts of 1990 and 1996, the Wireless Telegraphy Act (2006), the Postal Services Act (2011), the Digital Economy Act (2010), the Digital Economy Act (2017), the Telecommunications (Security) Act (2021), the Online Safety Act (2023), the Media Act (2024) and any other relevant supplementary legislation or Orders thereto) which determines matters such as the purposes of the organisation and the appointment of our members.

Ofcom's Board members are also subject to the Code of conduct for board members of public bodies, as well as Ofcom's own Code of Conduct. Our overall corporate governance approach is informed, but not bound by the 2024 UK Corporate Governance Code ('the UK Code') and its related guidance, subject to where certain principles are considered to be disproportionate or less relevant in Ofcom's case and/or there are other requirements placed on Ofcom by statute.

How our approach is informed by the 2024 UK Corporate Governance Code and where we depart

We seek to apply the principles and provisions of the UK Code as far as is possible, and appropriate, for a Statutory Body. Examples of how our approach has been informed by the principles of the UK Code include:

- **Board leadership and purpose**: Our Board has set clear strategy and values and is able to satisfy itself that these and its culture are aligned. Our Board, which is made up of a majority of Non-Executive members, provides independent thinking and objective challenge to how we deliver our strategic aims.
- **Division of responsibilities**: The Chair of our Board provides strategic leadership of the Board. Our Non-Executive members are independent of management and free of any business or other relationship which could materially interfere with them exercising their judgement. However, should special circumstances arise, appropriate action is taken to ensure that independence is maintained.
- **Composition, succession and evaluation**: An annual evaluation is conducted for the Board and board committees. Typically an external evaluation takes place every three years. As noted below, Ofcom does not appoint its Board members.
- **Audit, risk and internal control**: Our Risk and Audit Committee oversees the structures and processes in place to manage our risks and ensure that appropriate controls are in place. At each of its meetings, the Risk and Audit Committee receives a report on the Strategic Risk Register and the core financial and operational controls. The effectiveness of the risk management function is reviewed annually.

- **Remuneration**: Our Remuneration Report sets out how we ensure that our remuneration policies and practices support our strategic aims and that the remuneration we pay to staff supports Ofcom's ability to deliver for consumers and citizens.

However, there are some areas where it is not possible for the UK Code to be followed and, in those circumstances, we have sought to continue to follow the spirit of the UK Code as far as appropriate. An example of this is in respect of appointments to our Board; although we do not make our own appointments our People Committee annually reviews the structure, size and composition of the Board and we work with the Department for Science, Innovation and Technology (DSIT) and the devolved governments to support their recruitment campaigns and succession planning.

The role of a Senior Independent Director is fulfilled by the Deputy Chair and though our Non-Executive members are not subject to annual re-election an annual review of Non-Executive Director performance is undertaken.

As a Statutory Body we do not hold annual general meetings, however, we consult annually on our Plan of Work and on major regulatory policy proposals to ensure the voices of our stakeholders are heard.

Our Board: activities and purpose

The Board is responsible for setting the strategic direction and risk appetite of the organisation and is the ultimate decision-making body for matters of Ofcom-wide strategic, regulatory or reputational significance. Effective governance facilitates the delivery of Ofcom's purpose and strategy and is particularly important as Ofcom's remit grows. The Board is committed, through its governance framework, to appropriate decision-making at the correct level within Ofcom and to making sure there is accountability and long-term value in how we fulfil our purpose of furthering the interests of consumers and citizens. The Board has adopted and implemented a bespoke Corporate Governance Framework which contains a statement of governance principles that guide the activities of the Board. This covers key responsibilities of the Board and matters reserved for the Board's decision and includes the following:

- approval of Ofcom's annual Plan of Work and long-term objectives;
- approval of Ofcom's overall strategic regulatory policy framework;
- approval of Ofcom's annual budget, overall financial policy and Financial Authorities Framework;
- approval of Ofcom's annual report and accounts;
- risk management, internal controls and compliance; and
- undertaking a formal regular review of the Board's own performance and that of Board Committees and individual members.

Board appointments

Appointments to our Board are made in line with the UK's public appointments processes. The Chair and the majority of the Non-Executive members of the Board are appointed by the Secretary of State for DSIT, for periods of four years. The Scotland member, the Wales member and the Northern Ireland member are appointed by Scottish Ministers, the Welsh Government and the Northern Ireland Department for the Economy respectively, following consultation with the Secretary of State. Where Board members with specific broadcasting experience are sought, the Secretary of State for DSIT delegates responsibility for appointing that member to the Secretary of State for the Department for Culture, Media and Sport (DCMS). Executive members of the Board are appointed by the Chair and the Non-Executive members of the Ofcom Board, with the Chief Executive's appointment requiring approval by the Secretary of State for DSIT. We recognise that the composition of the Board is not fully representative of the UK population. As above, we continue to work with DSIT and the devolved governments to align future recruitment with our strategic commitment to be a diverse and inclusive organisation. Having a Board that is representative of the different perspectives within our society will allow us to make the best decisions for all UK citizens and consumers. During the year we have appointed one Non-Executive Board member and one Executive member who, between them, have a wide range of expertise that will assist us to fulfil our regulatory duties.

Board roles

The Chair

The Chair of the Board is responsible for chairing and providing leadership of the Board. Other responsibilities include:

- leading the Board in formulating Ofcom's strategy for discharging our statutory duties;
- encouraging high standards of propriety;
- providing an assessment of the performance of individual Non-Executive Board members and the Chief Executive;
- ensuring the Ofcom Board meets regularly throughout the year and that minutes of meetings accurately record decisions taken; and
- representing the views of Ofcom externally.

Non-Executive members

Our Board has a majority of Non-Executive members, all of whom bring extensive and varied skills and experience to the Board. This ensures a good balance of skills is available to Ofcom in discharging our duties and responsibilities, in addition to establishing the policy and strategic direction including the resourcing framework for the operation of Ofcom.

The Chief Executive

The Board has delegated responsibility for the day-to-day running of Ofcom to the Chief Executive and her team. The Policy and Management Board (PMB) has been set up to act as the Executive Committee for the management of the organisation and the performance of its regulatory functions, and consists of the CEO, Group Directors and the Directors for Finance and People, Culture and Workplace.

The PMB ensures that the strategy and policies as agreed at Board level are effectively communicated and implemented across Ofcom. The wider Senior Management Team plays a broader day-to-day leadership role across the organisation.

The Permanent Secretary for DSIT has designated the Chief Executive as Ofcom's Accounting Officer. This appointment carries duties of responsibility in respect of regularity, propriety, value for money and good financial management, and the safeguarding of public funds. The Chief Executive has specific responsibilities for ensuring compliance with the terms of the Framework Document with DSIT. She must also ensure that proper accounting records are maintained, and she must sign the accounts.

As a member of the Board, the Chief Executive has to ensure that her accountability responsibilities do not conflict with her responsibilities as a Board member. The Chief Executive may be called upon by the Committee of Public Accounts and other Parliamentary Committees to give evidence on the discharging of her duties.

Board members at time of publication

Sir Ian Cheshire

Chair and
Non-Executive Board member

Appointed to the Ofcom Board on 3 June 2026

Sir Ian's executive career was spent in retail and customer-focused businesses in senior leadership and commercial roles, latterly as Group Chief Executive of Kingfisher plc from 2008 to 2015 and prior to as Chief Executive of B&Q plc from June 2005.

He is currently the Chair of Land Securities Group plc and Chair of Spire Healthcare Group plc. He Chairs the King Charles III Charitable Fund and the corporate climate change coalition, We Mean Business, and is Chair of the Institute for Government.

He previously held FTSE 100 Non-Executive Director roles at Barclays plc (and as Chairman of Barclays Bank UK), Whitbread plc, where he was Senior Independent Director, and at BT Group plc as Chair of the Remuneration Committee.

He was also Chair of Channel 4 until April 2025 He was the lead non-executive director at the UK Cabinet Office and Department for Work and Pensions. Sir Ian was also Chairman of the British Retail Consortium, Chairman of the Prince of Wales Corporate Leaders Group on Climate Change, President of the Business Disability Forum President's Group and chaired the Ecosystem Markets Task Force and GRI Task Force. Sir Ian was knighted in the 2014 New Year Honours for services to Business, Sustainability and the Environment and is a Chevalier of the Ordre National du Mérite of France.

Tamara Ingram

Interim Chair and
Non-Executive Board member
People Committee Chair

Appointed to the Ofcom Board on 2 December 2024

Tamara has had an extensive career across advertising, marketing and digital communication spanning over 35 years. She has held several leadership positions in the creative industries and was Global Chair of Wunderman Thompson until 2020. She has also served as Global Chief Executive Officer of J. Walter Thompson, Chairman and CEO of Grey, and CEO of McCann Worldgroup and Saatchi & Saatchi in London.

She is currently a Non-Executive Director of Marks and Spencer Group plc and Chairman of the health charity, Asthma + Lung UK. She is also a Non-Executive Director at Intertek Group plc, Reckitt Benckiser Group plc and Marsh & McLennan Companies.

Tamara is also a business coach focusing on leadership. She was previously Chair of the fundraising committee for the Royal Court, and a Non-Executive Director of the Sage Group plc and Serco Group plc. She was awarded an OBE for her contribution to tourism as Chair of Visit London in 2012.

Lord Allan of Hallam

Non-Executive Board member
Chair of the Online Information Advisory Committee

Appointed to the Ofcom Board on 1 November 2024

Richard has nearly 30 years of experience in the development of communications and technology policy. Since 2010, he has been an unelected member of the House of Lords, after he was created a life peer as Baron Allan of Hallam, of Ecclesall in the county of South Yorkshire. He has been a non-affiliated member since 2 October 2024 and was previously affiliated to the Liberal Democrat party.

He started his professional career with the NHS, as a Systems Developer, building computer networks and information systems for Avon FHSA. Between 1997 and 2005 he was the Member of Parliament for Sheffield Hallam, also holding the position of Chair of the Information Select Committee until 2001. He joined Cisco Systems in 2005, holding the role of Director Public Policy until 2009, during which he led company work on all telecoms policy issues with politicians and regulators. Then between 2009 and 2019 he worked at Facebook (now Meta) as VP Public Policy; leading a team of 70+ policy experts across EMEA, acting as a senior decision maker on sensitive policy questions.

He currently holds Non-Executive Board roles with Community Interest Companies New Automotive and the Centre for Public Data. Former Non-Executive roles include being a Board member at the European Digital Media Observatory, Chair of the Power of Media Taskforce and a Board member at the Sheffield City Trust.

Karen Baxter

Non-Executive Board member (Board member for Northern Ireland)

Risk and Audit Committee member

Appointed to the Ofcom Board on 28 March 2022

Karen commenced her 30-year policing career in Northern Ireland gaining experience across a diverse range of complex investigations, including safeguarding, homicide, counter-terrorism, and serious and organised crime. This breadth of work has given her a profound understanding of the unique needs of communities in Northern Ireland.

In 2018, Karen was appointed Commander and National Coordinator for Economic Crime, assuming strategic responsibility for the most serious financial investigations in the United Kingdom. Her role encompassed Police Executive Lead for Cyber Crime Prevention, collaborating closely with key stakeholders and the third sector to address emerging financial and fraud risks.

In 2020, Karen joined UK Finance as Managing Director for Intelligence Strategy, engaged with key financial institutes in the review of financial intelligence and working with multiple sectors on the introduction of the Online Safety Act.

In September 2022, Karen joined the Financial Conduct Authority (FCA) as Director of Enforcement, Intelligence and Specialist Support. She leads a range of functions, including intelligence, data and digital forensics, all supporting the FCA's enforcement and market oversight activities.

Dr Angela Dean

Non-Executive Board member (Board member for England)

Chair of the Risk and Audit Committee

People Committee member

Appointed to the Ofcom Board on 30 September 2018

Angela is currently Chair of York Museums Trust and Chair of its Capital Projects Board. She is a Senior Independent Panel member for Public Appointments. She has been Non-Executive Director of a number of not-for-profit organisations including Chair of International House Trust, Vice Chair of the Council of King's College London, trustee of the National Lottery Heritage Fund and a member of the Museums, Archives and Libraries Council.

Angela's executive career was in international finance, mainly as a Managing Director of Morgan Stanley where she headed its global technology research team. She was a member of the Working Group of the United Nations Global Compact for corporate social responsibility issues in investment.

Will Harding

Non-Executive Board member

Content Board member

Risk and Audit Committee member

Appointed to the Ofcom Board on 3 October 2022

Will has almost 30 years' experience in the media industry. He started his career as a management consultant with KPMG, before spending five years at BBC Worldwide (now BBC Studios) where he worked across the BBC's commercial and international operations.

He later helped to launch ask.com in the UK before moving to Sky, where he became Commercial and Operations Director of its new media business. He joined GCap Media plc in 2006 as Group Strategy Director.

Following Global Media & Entertainment Ltd's acquisition of GCap Media in 2008, he was appointed Global's Chief Strategy Officer and joined the main Global board. During his time at Global, Will was responsible for establishing the Global Academy, a state school for young people from all backgrounds wanting to start a career in the creative industries. Will stood down from the Global Media and Entertainment Ltd board in December 2020.

Since 2021, he has been a Non-Executive Director of Primedia, the leading Africa-focused media and advertising group, and was a Trustee of the Baker Dearing Educational Trust from 2021 to 2024. He became a Trustee of the Education and Employers charity in 2024.

Sir Clive Jones

Non-Executive Board member (Board member for Wales)
Chair of the Content Board
Chair of the Election Committee

Appointed to the Ofcom Board on 12 February 2024

Born and brought up in the South Wales Valleys, Clive spent most of his working life at ITV as a journalist, producer and editor with YTV and TV-AM and later as CEO of both Central Television and the Carlton Television Group. He also served as Managing Director of the ITV Network and was the first CEO of ITV News and Regions, following the creation of ITV plc.

He trained as a journalist with the Yorkshire Post after graduating from the LSE.

Clive also chairs Sightsavers, the UK's sight loss charity, is the former Chair of the Runnymede Trust, the race equality think tank, and is the Ombudsman for the National Council for the Training of Journalists. He chaired the Disasters Emergency Committee, was on the board of S4C and its commercial arm S4C Masnachol for six years and is a former chair of both the Wales IP Fund and National Theatre Wales.

Ben Verwaayen

Non-Executive Board member

Appointed to the Ofcom Board on 1 January 2016

Ben is currently a General Partner at investment fund Keen Venture Partners and holds various Board positions, including at Akamai in the US and Renewi Ltd, a major player in the circular economy in the BeNeLux and the UK. He is a former Chief Executive of BT, KPN in the Netherlands, and Alcatel Lucent. He has also served as a Chairman of Endemol, and as a Board member of AkzoNobel in the Netherlands and of the mobile operator Bharti Airtel in India.

George Walker

Non-Executive member
Board member for Scotland

Appointed to the Ofcom Board on 1 March 2026

George is an experienced Non-Executive Director with wide experience across regulation, governance and consumer protection in the public sector. He is currently Senior Independent Director at The Pensions Regulator and Chair of Social Investment Scotland, and has previously served as Chair of the Scottish Housing Regulator and Interim Chair of the Office of the Scottish Charity Regulator.

His work has focused on organisations operating in increasingly digital and data-driven environments, with a strong emphasis on consumer trust. George has a long-standing interest in online safety and digital regulation, particularly the impact of communications services on individuals and communities. Earlier in his career, he worked in UK and international asset management, giving him a commercial perspective on how large organisations operate.

Executive Board members

Dame Melanie Dawes

Executive Board member and Chief Executive

Appointed to the Ofcom Board on 2 March 2020

Prior to joining Ofcom, Melanie was Permanent Secretary at the Ministry of Housing, Communities and Local Government (2015-2020). She has held senior roles across the Civil Service, working in partnership across the public and private sectors.

She started her career as an economist and spent 15 years at the Treasury, including as Europe Director. She was Director General of the Economic and Domestic Affairs Secretariat at the Cabinet Office between 2011 and 2015, and prior to that she served on the Board of HMRC as Head of Business Tax. She was Director General for Business Tax from November 2007, which involved responsibility for all the business taxes and duties as well as leadership of the department's relationships with big business. From 2009, she also led the development of HMRC's overall strategy as a department.

She has held non-executive roles including with the consumer body Which? and is a Patron of the Patchwork Foundation, which promotes the participation of under-represented young people in democracy.

Natalie Black CBE

Executive Board member and Group Director, Infrastructure and Connectivity

Appointed to the Ofcom Board on 11 November 2024

Natalie joined Ofcom in 2024 as Group Director for Communications and Networks (now Infrastructure and Connectivity) and Executive Board member. She is also responsible for leading Ofcom's work on the implications of artificial intelligence.

Previously, Natalie was the UK's first His Majesty's Trade Commissioner for Asia Pacific. Based in Singapore, she led the UK's trade strategy and operations across 15 countries and was the UK's first Senior Economic Official to ASEAN. Highlights included the UK's first Digital Economy Agreement, securing new investment deals from Australia and Japan and joining the Comprehensive and Progressive Agreement for the Trans-Pacific Partnership.

In the UK, Natalie was Deputy Head of the Prime Minister's Policy Unit where she oversaw the AI Review (2017) and established and led the first cross-government Online Harms Unit. Natalie has over 10 years of experience in cyber-security and led the National Cyber Security Programme as Deputy Director and Director of the Office of Cyber Security in the Cabinet Office after joining the Civil Service from London2012, where she was Chief of Staff to the Director of Security.

Natalie is a Visiting Professor in Practice at the London School of Economics. She was previously a World Economic Forum Young Global Leader, and a trustee of Bletchley Park and co-founded GBxAsia (now British Tech Advisers) to support collaboration between the UK and Asian tech ecosystems.

Natalie is a graduate of the LSE and Harvard Kennedy School, where she was a Fulbright scholar.

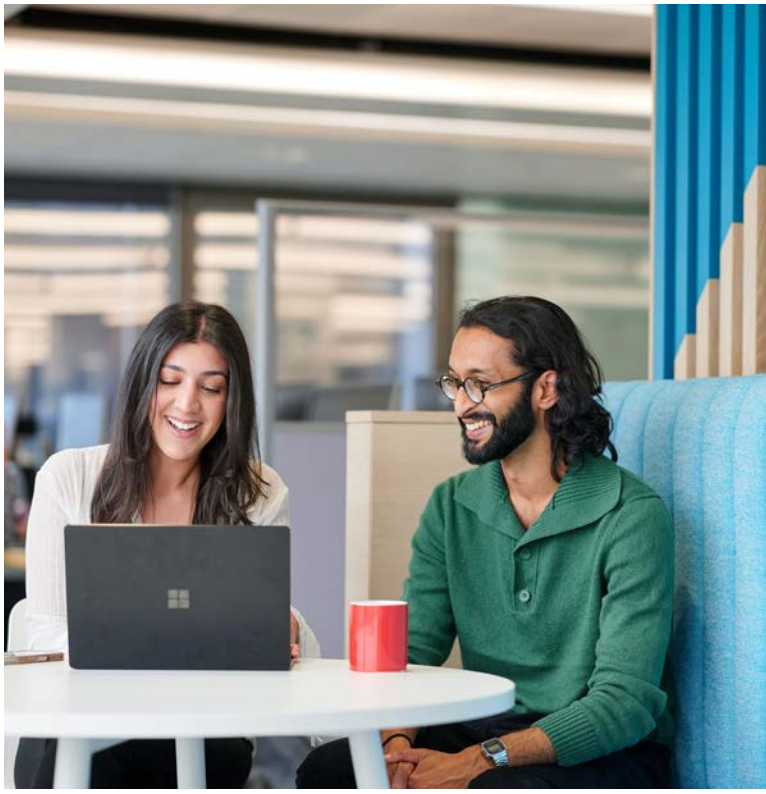
Oliver Griffiths

Executive Board member and Group Director, Online Safety

Appointed to the Ofcom Board on 9 February 2026

Oliver is our Group Director for Online Safety and is responsible for Ofcom's work to make life safer online. He joined Ofcom from the Trade Remedies Authority, where he was Chief Executive, and was previously responsible for UK-US trade negotiations in the Department of International Trade.

Oliver has served as a President of a FinTech start-up, was on the leadership team of the UK Green Investment Bank and held roles at the Foreign and Commonwealth Office and the Business Department, after starting his career as a corporate lawyer at Freshfields. Since 2023 he has been a Board member of the Global Climate Partnership Fund.



Members who left during the year or after the reporting period

Bob Downes

Non-Executive Board member (Board member for Scotland)

Content Board member

People Committee member

Appointed from 1 February 2018 to 31 January 2026

Bob is Chair of the Central Marketing Agency in Scotland and an independent Non-Executive Director with KUBE Networks in Glasgow. He was previously Chairman of the Scottish Environment Protection Agency. He also chaired the Commission for Communications Regulation's Independent Oversight Body in Ireland until 2024 which oversaw an enhanced Regulatory Governance Model by Eir. Bob is an advisor to a number of small technology businesses. He has a background in telecommunications, arts and culture organisations and with business and technology universities.

Lord Grade of Yarmouth CBE

Chair, Non-Executive Board member

People Committee member

Appointed from 1 May 2022 to 30 April 2026

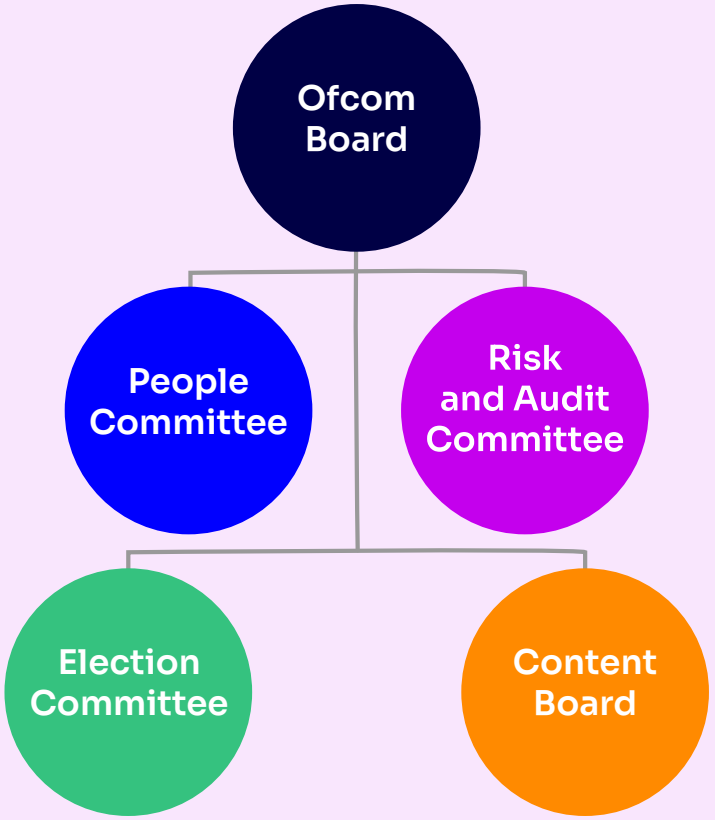
Michael has had a long career in broadcasting, encompassing London Weekend Television, the BBC, ITV and Channel 4. He has chaired the BBC, ITV and Pinewood/Shepperton Film Studios. He is co-founder of the GradeLinnit company, which has produced for the theatre.

He is Chairman of Imagineear Ltd, which provides digital displays for live attractions, and of the Arora Group's Heathrow Expansion Advisory Board, having also been Chairman of Ocado, First Leisure Corporation, Camelot, the Charity Fundraising Regulator and Bradford's Media Museum as well as being a member of the former Press Complaints Commission and a trustee of the Science Museum.

Michael Grade sits in the House of Lords as a non-affiliated Peer. His Peerage was created in January 2011.

Governance at a glance

Board Committees



Policy and Management Board

The Policy and Management Board (PMB) has been set up to act as the executive committee for the management of the organisation and the performance of its regulatory functions. It is chaired by the CEO.

Ofcom Board diversity (at 31 March 2026)

Gender

42% Female

58% Male

Ethnicity

100% White ethnic

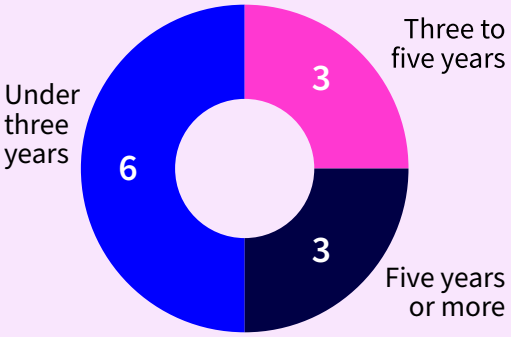
0% Minority ethnic

Disability

100% Non-disabled

0% Disabled

Ofcom Board tenure in role (at 31 March 2026)



Attendance at the Board during the 2025/26 financial year

Member	Number of meetings attended (ten meetings were held during the year)
Michael Grade (Chair)	10
Tamara Ingram (Deputy Chair)	9
Richard Allan	10
Karen Baxter	10
Natalie Black	10
Melanie Dawes	10
Angela Dean	10
Oliver Griffiths	1 (out of 1)
Will Harding	10
Clive Jones	10
Ben Verwaayen	9
George Walker	1 (out of 1)
Bob Downes	8 (out of 8)

Bob Downes left the Board on 31 January 2026. Oliver Griffiths joined the Board on 9 February 2026. George Walker joined the Board on 1 March 2026. Michael Grade left Ofcom on 30 April 2026.

Management information

Our Board and Board Committees are provided with regular management information to enable them to review Ofcom's performance and capability. This includes regular performance and finance reports, review of delivery against Ofcom's Budget and Plan, review on the delivery of Ofcom's Strategy and Plan of Work, the strategic risk register and risk policies, and other corporate data.

Board administration

The administration of the Board is the responsibility of the Corporation Secretary, who maintains and keeps up to date the main procedures and policies of the Board, corporate records and the terms of reference of our Board Committees and Matters Reserved for the Board. The Corporation Secretary also maintains and keeps under review Ofcom's Corporate Governance Framework (including the Delegations of Authority and Board Committee terms of reference) and, in consultation with the Finance Director, Ofcom's Financial Authorities Framework.

The Board had ten scheduled meetings during the year. The scheduled meetings were held each month, with the exception of August and January. The Board also undertakes a Strategy Session each October, where medium- to long-term strategy is examined and discussions take place on strategic and material issues. The Board papers relevant to the agenda of each Board and Board Committee meeting are distributed to Board and Committee members, as appropriate, approximately one week in advance of the meeting via a secure digital portal.

Our Board: activities

The following chart shows how the Board allocated its agenda during the reporting period.

Risk management, legal issues and corporate governance	13%
Strategy and business planning	10%
Internet and post we can rely on	17%
Media we trust and value	9%
We live a safer life online	21%
Enabling wireless in the UK economy	12%
Strengthening Ofcom, partnerships, skills and capability	7%

Examples of some of the activities undertaken by the Board

Risk management, legal issues and corporate governance

- Annual Report and Accounts 2024/25
- Appointments to Ofcom's Board, panels and committees
- Updates from the Chair of the Risk and Audit Committee
- Review of risk policies and strategic risk register
- Review of litigation
- Review of enforcement
- Establishment of the Online Information Advisory Committee
- Regular finance and people management information packs
- Modern slavery statement 2025
- Board and Committee performance and effectiveness review 2025/26
- Annual health and safety report 2025

Strategy and business planning

- Reviews of delivery against the 2024/25 Plan of Work
- Plan of Work and budget 2025/26, including Ofcom's strategic organisational priorities
- Three-Year Business Plan 2025-28
- Media Literacy strategy
- Economic growth and regulatory reform

Internet and post we can rely on

- Telecoms Access Review 2026-2031
- Map Your Mobile launch
- Update on mobile markets
- Update on Post and the Universal Service Obligation
- Telecoms Security Framework
- Cyber Security and Resilience Bill and data centres

Media we trust and value

- Public Service Media Review
- Work of the Content Board
- Media Act implementation programme
- BBC programme of work and Charter review
- Availability and prominence of PSB content
- Video-on-demand standards code consultation

We live a safer life online

- Online Safety work programme and updates
- Online Information Advisory Committee programme and advice note
- Online Safety fees and penalties
- Online Safety annual report
- Securing commitments from the largest services to protect child users

Enabling wireless services in the wider economy

- Spectrum programme updates
- Spectrum licensing system

Strengthening Ofcom, partnerships, skills and capability

- Updates from the Chair of the People Committee
- Ofcom Transformation programme
- Estates strategy
- Out of London workforce strategy

Keeping the Board informed

Ofcom is committed to the ongoing development of its Board members and we recognise the need to continually evolve knowledge to enable members to effectively fulfil their duties. All newly appointed Board members are provided with a comprehensive and bespoke induction programme on joining Ofcom, which includes meetings with each Group Director and members of their teams. The induction also includes members' duties and Board procedures, internal control processes, strategy and planning, measures used to monitor performance and the Risk Management Policy and the Internal and External Audit.

In addition, the Board receives presentations and briefings on different aspects of Ofcom's Plan of Work throughout the course of the year.

Board performance and effectiveness review

An externally led review of the effectiveness of the Ofcom Board and its Committees was completed in January 2026 by Independent Audit Limited (IAL). IAL is a signatory to the Code of Practice for Independent Board reviewers and was appointed following a tender process.[4] The review considered Board and committee papers, observed meetings of the Board, Risk and Audit Committee and People Committee. IAL also gathered feedback through questionnaires and interviews with Board members and members of the Executive. IAL attended a meeting of the Board to discuss the outcomes of the review and answer directors' questions.

Overall conclusion

Based on the review, the Board concluded that it has a number of strengths including strong governance arrangements, effective oversight and a well-established, constructive relationship with the Executive.

The review noted that significant improvements had been made over recent years, with the Board now operating at an appropriate strategic level. The Board is considered well placed to discharge its current responsibilities, while recognising the need to continue evolving in response to a rapidly changing external environment which affects the sectors Ofcom regulates and the consumers within these sectors.

Key findings

The review identified a number of areas where the Board is performing particularly strongly:

- A strong and effective relationship between the Board and the Executive, underpinned by openness, mutual respect and confidence in executive capability.
- Well-established Board processes, including effective agenda setting, meeting management and minuting, supported by a highly regarded Company Secretariat.
- A collegiate and engaged Board culture, with Non-Executive Directors bringing a wide range of experience, preparing thoroughly, providing constructive challenge and contributing effectively to collective decision-making.
- Effective use of strategy days, workshops and briefings to support Board understanding across Ofcom's broad remit.
- Inclusive and effective chairing, enabling balanced discussion and active participation from all Board members.
- Well-functioning committees, providing an appropriate depth of scrutiny and challenge.

4. In accordance with Ofcom's procurement processes a competitive tender process was conducted to identify and appoint IAL. The appointment was made by the Corporation Secretary. IAL has no other connections with Ofcom.

Areas for development

The review also highlighted areas where the Board should continue to develop its effectiveness, reflecting the scale and pace of change in Ofcom's operating environment. Those areas, summarised below, will be considered fully by the Chair and Board in due course, noting that a new Chair would be joining Ofcom in June 2026:

- Developing a clearer, shared understanding of the Board's 'oversight universe', including Ofcom's responsibilities, risks and stakeholders, to support prioritisation of Board time and agenda focus and allow full integration of the Ofcom strategy.
- Strengthening forward-looking and scenario-based discussion, particularly in relation to emerging strategic, technological, reputational and geopolitical risks.
- Further Board discussion of the skills, experience and perspectives that will be most important for the composition of the Board in the coming years, and how any gaps should be addressed. While the Board does not appoint its members there may be creative ways to identify and respond to any gaps, including in the diversity of the Board.
- Continuing to improve Board papers, including clearer articulation of what is required from the Board and sharper positioning to support focused strategic discussion.

Conflicts of interest

It is essential that Ofcom maintains its reputation for impartiality, integrity and high professional standards in all that it does. Ofcom is subject to the Code of Conduct for Board Members of Public Bodies and, in support of this, Ofcom has established a Code of Conduct for Board members that contains provisions regarding members' interests. The Board Code of Conduct is reviewed annually as part of the review of the Corporate Governance Framework.

Ofcom manages, sensibly and appropriately, potential conflicts of interest that Board members may have, or that may arise from time to time, to ensure that the actions of members do not bring into question Ofcom's impartiality and objectivity. Members must also ensure that their conduct accords with the 'Seven Principles of Public Life'.

Ofcom maintains a Register of Members' interests which is reviewed annually. Between annual declarations, Members are required to notify the Corporation Secretary when their interests change, so that the Register can be amended accordingly and, where necessary, any potential conflicts can be raised with the Chair and/or the full Ofcom Board. This supports maintaining a current record of members' interests and relevant information which is published on Ofcom's website.

Board Committees and Statutory Boards

In the exercising of Ofcom's duties under the relevant legislation, the Board delegates certain responsibilities to the Executive within Ofcom and certain responsibilities to Board Committees, in accordance with clearly defined authorities and terms of reference.

Ofcom also has a number of other bodies with a governance or advisory role to the Board. The activities and main functions of these committees and bodies are described below.

The Risk and Audit Committee

The Risk and Audit Committee membership is comprised of the following Non-Executive members of the Board: Angela Dean (Chair), Karen Baxter and Will Harding. The Chair of the Ofcom Board, the Chief Executive, the Chief Operating Officer, the Finance Director, the Financial Controller, the Head of Risk Management and Insurance, and the Deputy Corporation Secretary are invited to attend Committee meetings, as are the Internal and External Auditors.

The Risk and Audit Committee's responsibilities include, among other things, risk management and internal control systems, including reviewing the effectiveness of those systems. The full role and responsibilities of the Risk and Audit Committee, together with the Committee's activities during the reporting period, are set out in the Report of the Chair of the Risk and Audit Committee on pages 96-99.

The People Committee

The People Committee membership is comprised of the following Non-Executive members of the Ofcom Board: Tamara Ingram (Chair) and Angela Dean. Michael Grade was a member of the Committee until his term ended on 30 April 2026. The principal purpose of the People Committee is to provide an early, long-term and strategic perspective on Ofcom's People and Workforce related areas and to periodically evaluate (in consultation with the Chief Executive) and challenge (where considered appropriate), the progress of Ofcom's People and Culture Strategy. The Committee seeks assurance from Ofcom management that there are effective measures and plans in place for talent management, talent development and succession planning, performance management, culture and values and colleague engagement and other people-related areas to support Ofcom's performance, skills and expertise.

The People Committee also sets the overarching principles and parameters of performance and the remuneration policy across Ofcom and considers and approves individual terms and conditions of service, including the remuneration arrangements of the Chief Executive, Group Directors and other key colleagues. The Committee oversees the process of appointments of Executive Board members and other Group Directors and approves the succession plans for the Ofcom Board, the Group Directors and other key roles. The People Committee met three times during 2025/26 in addition to considering and agreeing a range of issues by correspondence between formal meetings.

The Election Committee

Section 333 of the Communications Act 2003 requires Ofcom to ensure that party political broadcasts (including party election broadcasts) and referendum campaign broadcasts are included in every licensed public service television channel, every local digital television programme service and every national (i.e. UK-wide, commercial) analogue radio service, and their digital simulcast services.

Unresolved disputes between any licensee and any political party, concerning the length, frequency, allocation or scheduling of broadcasts are brought to Ofcom for resolution. The Ofcom Board has delegated the adjudication on such disputes to the Election Committee. The Election Committee also has delegated authority to make decisions on complaints in relation to the standards set by Ofcom about due impartiality in programmes broadcast during an election or referendum period.

The Committee consists of up to five members. The Chair of the Election Committee is Clive Jones, who was appointed by the Ofcom Board in April 2024. Committee members are selected from the Content Board and/or Ofcom, as decided by the Chair of the Committee, with a quorum of three members (two of whom need to be Content Board members). The Election Committee met for a pre-election briefing in March 2026, but there were no formal Committee meetings in the 2025/26 year.

The Content Board

The Content Board is set up under Section 12(1) of the Communications Act 2003. The Content Board fulfils an advisory role for the Ofcom Board on content-related aspects of decisions or matters reserved for the Board.

During 2025/26, the Content Board continued its work to understand, analyse and champion the voices and interests of the viewer, the listener and citizen. It examined issues where the citizen interest extends beyond the consumer interest, including a focus on the public interest. Members considered and provided input to Ofcom's policy development at its formal meetings, sometimes in subgroups or individually. In addition, members continued to assist Ofcom to set and enforce quality and standards for television and radio.

At the end of the reporting period, the Content Board was made up of the following Non-Executive members: Clive Jones (Chair), Will Harding, Simon Bucks, Peter Horrocks, Peter MacMahon, Maria McCann, Ruth McElroy, Yolisa Phahle, Kim Shillinglaw, Karen Marsh (known as Kate, from 1 November 2025) and an Executive member: Cristina Nicolotti Squires. Dekan Apajee and Bob Downes were Non-Executive members of the Content Board, until 31 October 2025 and 31 January 2026 respectively. Alison Marsden was an Executive member who attended her last meeting on 30 September 2025 prior to leaving Ofcom in February 2026.

The Content Board met six times in 2025/26.

The Advisory Committees for the Nations

Section 20 of the Communications Act 2003 requires Ofcom to establish Advisory Committees for each of the UK nations. The function of each Committee is to provide advice to Ofcom about the interests and opinions, in relation to communications and postal matters, of people living in parts of the UK for which the Committee has been established. In addition to the appointed members of the Advisory Committees, the Ofcom Board member, the Content Board member and the Communications Consumer Panel (CCP) member for the respective nations attend the Advisory Committee meetings as observers.

The role of the National Advisory Committees, together with those of the Nations' members of the Content Board and the Communications Consumer Panel, is valuable in helping Ofcom take into account specific issues in the devolved nations of the UK in our policy formulation and implementation.

The Advisory Committees each met four times in 2025/26. Information on the areas of focus for each of the Advisory Committees during the year can be found on our website. At the end of the reporting period the Advisory Committee members and observers were:

Advisory Committee for England

Members: **Richard Bellamy** (Chair from 1 August 2025), **Caroline Gardner**, **Edleen John**, **Mauro Mortali**, **Kavya Sharma** (from 1 June 2025) and **Andrew Squires May** (from 1 June 2025).

Paula Carter was Chair of the Committee until 31 July 2025 and Aaqil Ahmed was a member until 31 May 2025.

Observers: **Angela Dean** (Ofcom Board), **Yolisa Phahle** (Content Board – appointed member for England 1 November 2025) and **Robert Hammond** (CCP/ACOD).

Dekan Apajee (Content Board) was an observer until 31 October 2025.

Advisory Committee for Northern Ireland

Members: **Colm Murphy** (Chair), **Uel Johnston** (from 17 November 2025), **Aodhan O'Donnell**, **Paul Wickens**, **Maeve Connolly** (from 1 March 2026) and **Michael Wilson**.

Jackie Neill was a member until 5 December 2025.

Observers: **Karen Baxter** (Ofcom Board), **Maria McCann** (Content Board) and **Carrie Matchett** (CCP/ACOD).

Advisory Committee for Scotland

Members: **Jessica McBeath** (Chair), **Caroline Di Stefano, Ashe Hussain**, **Polly Tolley**, **Matthew Springford** (from 1 December 2025) and **Cameron Speirs**.

Stephen O'Donnell was a member between 1 July and 8 October 2025.

Observers: **George Walker** (Ofcom Board – appointed Board member for Scotland 1 March 2026) and **Peter MacMahon** (Content Board).

Bob Downes (Ofcom Board) was an observer until 31 January 2026.

Advisory Committee for Wales

Members: **Aled Eirug** (Chair), **Angharad Evans**, **Geraint Strello**, **Matthew Williams** (from 1 March 2026), **Shayoni Lynn** (from 1 March 2026) and **Ruth Mullineux-Morgan** (from 1 March 2026).

Karen Lewis and Amanda Rees were members until 10 June 2025 and 26 February 2026 respectively.

Observers: **Clive Jones** (Ofcom Board), **Ruth McElroy** (Content Board) and **Rachel Burr** (CCP).

Online Information Advisory Committee

Section 152 of the Online Safety Act 2023 requires Ofcom to establish and maintain an Advisory Committee on disinformation and misinformation. The Committee met for the first time in May 2025.

It consists of a chair appointed by Ofcom who is a Non-Executive member of the Ofcom Board with experience in online safety matters and other members appointed by the Ofcom Board who are able to represent the interests of UK users and providers of regulated services and have expertise in the prevention and handling of disinformation and misinformation online.

The Committee published its first advice note in November 2026 on Understanding Financial Harm Online. Its forthcoming advice notes will be on the topics of false information and unsubstantiated rumours during moments of crisis and information-based threats relevant to UK elections.

At the end of the reporting period, the Committee was made up of the following members: Richard Allan (Chair), Elisabeth Costa, Jeff Howard, Will Moy and Devika Shanker-Grandpierre. Mark Scott was a member until 28 February 2026.

The Committee met nine times in 2025/26.

The Communications Consumer Panel and the Advisory Committee on Older and Disabled People

Section 16 of the Communications Act 2003 requires Ofcom to establish and maintain a Consumer Panel. The Communications Consumer Panel (CCP) represents the interest of consumers, citizens and microbusinesses in communications. It provides advice that is robust, independent, pragmatic and constructive. Ofcom shares information and ideas with the CCP at the early stages of policy development, allowing the CCP to provide advice to ensure that the consumer voice (particularly the voice of those less likely to be heard) is taken into account from the outset.

The Advisory Committee on Older and Disabled People (ACOD) advises Ofcom about communications sector issues relating to older and disabled people.

To take advantage of the synergy between the CCP and ACOD, and to avoid potential duplication, cross-membership of the two bodies was established in 2012. The remits of the bodies, however, remain unchanged.

Independent of Ofcom, the CCP consists of up to twelve experts, including representatives from Scotland, Wales, Northern Ireland and England, with experience in many different fields. Further information can be found at Panel members - Communications Consumer Panel.

At the end of the reporting period the members of the CCP and ACOD were Helen Froud (Chair), Carrie Matchett (member for Northern Ireland), Rachel Burr (member for Wales), Robert Hammond (member for England), Sarah O'Neill (member for Scotland from 5 January 2026), Professor Judith Clifton, Lenna Cumberbatch, Dr Michelle Goddard, Grant Davis, David Warburton-Broadhurst, Rhian Johns and Dr Michael Wardlow. Pending the approval of a new member for Scotland by the Secretary of State, the representation of Scottish consumers was handled by Helen Froud in addition to her role as the new Chair of the CCP.

The CCP and ACOD met formally eleven times in 2025/26, focusing on their strategic priorities of universal availability of communications services as a right for all, excellent standards of service and of customer service, and listening to the consumer voice. The CCP delivered a wide-ranging programme of expert policy advice, through meetings and consultation responses, using their own and their consumer-representative partners' research and building on their stakeholder engagement across the UK.

The CCP engaged regularly with Ofcom and consumer bodies in and between meetings, on the affordability of communications services, the VOIP switchover programme and rural connectivity, advising Ofcom and industry on the implications for consumers of 2G and 3G switch-off, and advising Ofcom and Royal Mail on the future of postal services regulation. The Panel further promoted its jointly commissioned research with Ofcom looking into better inclusion in research of disabled consumers and consumers with long-term conditions and its rural, urban and micro-business research, expanding its knowledge on the reliance of consumers across the UK on essential connectivity services by commissioning a consumer research project on the impact of network outages.

The CCP now has a remit to advise on behalf of consumers, citizens and micro-businesses in regard to Online Safety and on the protection of consumers from premium rate service problems. The CCP has worked closely with the Phone-Paid Services Authority on the latter, and since February 2026 its membership included the former Chair of the PSA's Consumer Panel, Rhian Johns. Regarding the former (Online Safety), the Panel's role in 2025/26 has been to understand where it is best placed to advise Ofcom on Online Safety and to fulfil its overarching role of bringing the consumer voice to Ofcom with relation to consumer online harms, using and building on its existing stakeholder network and looking to academia to strengthen its awareness further.

The Ofcom Spectrum Advisory Group

The Ofcom Spectrum Advisory Group (OSAG) was established in 2004 to provide independent advice to Ofcom on strategic spectrum management issues. Further information can be found at: www.ofcom.org.uk/about-ofcom/structure-and-leadership/ofcom-spectrum-advisory-group

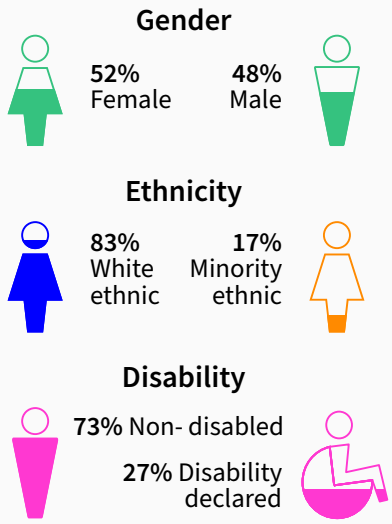
At the end of the reporting period, the members of OSAG were Gavin Young (Chair), Professor Mischa Dohler, Peter Hadinger, Dr Robert Pepper, Ros Singleton, Alastair Davidson, Dr Abhaya Sumanasena, Dimitra Simeonidou, Kirsty McBeath, Graham Louth, Dr Philip Kalmus, Brandy Sykes (from 1 January 2026) and Sophie Lyddon (ex officio member).

Wassim Chourbaji was a member until 31 December 2025.

OSAG met three times in 2025/26.

Diversity

The diversity of our wider Non-Executive population across the Content Board, National Advisory Committees, Online Information Advisory Committee and the Communications Consumer Panel/ACOD at the end of the reporting period was as follows:



Policy and Management Board

The Policy and Management Board (PMB) has been set up to act as the executive committee for the management of the organisation and the performance of its regulatory functions.

The PMB is chaired by the CEO and made up of Group Directors, the People, Culture and Workplace Director and the Finance Director. The Corporation Secretary attends and other senior executives attend by invitation. The Policy and Management Board met ten times in 2025/26.

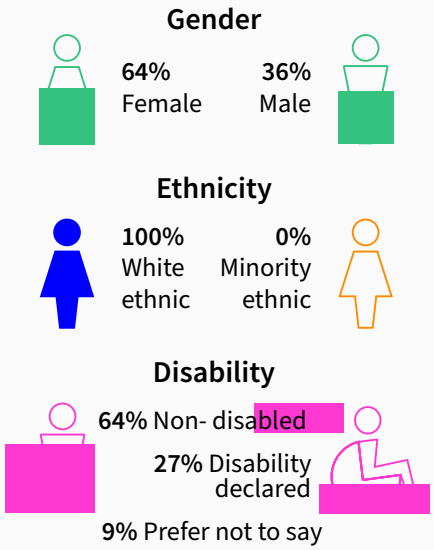
PMB membership at the end of the reporting period was as follows:

Name	Role
Dame Melanie Dawes DCB	Chief Executive
Luisa Affuso	Chief Economist, Group Director Economics and Analytics
Martin Ballantyne	General Counsel, Group Director Legal
Natalie Black CBE	Group Director, Infrastructure and Connectivity
Kate Davies	Group Director, Strategy and Research (from 1 September 2025)
Oliver Griffiths	Group Director, Online Safety
Jessica Hill	People, Culture and Workplace Director
Richard Hornby	Finance Director (from 1 July 2025)
Cristina Nicolotti Squires	Group Director, Broadcasting and Media
Melissa Tatton CBE	Chief Operating Officer, Group Director Corporate
David Willis	Group Director, Spectrum

Members who left PMB during the year

Name	Role
Atif Moghal[5]	Interim Finance Director (until 30 June 2025)
Yih-Choung Teh	Group Director, Strategy and Research (until 30 April 2025)
Ed Leighton	Interim Group Director, Strategy and Research (1 May to 30 September 2025)

Diversity of PMB as at 31 March 2026



Our Senior Management Team

Our Senior Management Team fulfils a wider day-to-day leadership role across Ofcom and consists of all Group Directors, the Public Policy Director, the People, Culture and Workplace Director and the Communications Director.

5. Resumed role as Head of Strategic Finance and Funding.

Accountability

Under the Office of Communications Act 2002, the Board is required to prepare a Statement of Accounts for each financial year. This conforms to the Accounts Direction issued by the Secretary of State for Department for Science, Innovation and Technology.

The Board is also responsible for sending a copy of the Statement of Accounts to the Comptroller and Auditor General of the National Audit Office. The Statement of Accounts is prepared, as far as applicable, in accordance with the Companies Act 2006 and the International Financial Reporting Standards (IFRS) as well as the interpretations issued by the International Financial Reporting Interpretations Committee (IFRIC), and on an accruals basis. Ofcom shall also have regard to the requirements of the Financial Reporting Manual (FREM) to the extent that they clarify or build on the requirements of the Companies Act IFRS and observe all relevant guidance issued by the Treasury and DSIT. It must give a true and fair view of the state of affairs of Ofcom as at the end of the financial year and of its income and expenditure, recognised gains and losses and cash flows for the financial year.

In addition, Ofcom's Annual Report and Accounts is sent to DSIT which lays copies of it before both Houses of Parliament and in Scotland, Wales and Northern Ireland. The Board is responsible for ensuring that proper records are maintained, which disclose accurately, at any time, the financial position of Ofcom, and enable it to ensure that the Statement of Accounts complies with the Communications Act 2003. In addition, the Board is responsible for safeguarding Ofcom's assets and therefore for taking reasonable steps for the prevention and detection of fraud and other irregularities.

How Ofcom manages the public funds we receive, and our relationship with DSIT in this regard, is set out in the Framework Document.

The Board confirms that in preparing this Statement of Accounts it has observed the relevant accounting and disclosure requirements, applied suitable accounting policies on a consistent basis, made judgements and estimates on a reasonable basis, followed applicable accounting standards and prepared the Statement of Accounts on a going concern basis.

Transparency

Ofcom continues to review our publication scheme and to make a wide range of information readily accessible on our website. Wherever possible, Ofcom makes the data we collect and create available to the public following open data principles. Ofcom's open data is available in one public portal on our website and on the data.gov.uk portal, alongside datasets from all central government departments and many other public sector bodies and local authorities.

During 2025/26, Ofcom responded to 657 requests (447 requests in 2024/25) for information under the Freedom of Information Act 2000 and the Environmental Information Regulations 2004. Where we held relevant information, we provided all, or part of the information requested in 76% of cases. Information is only withheld if it is exempt from disclosure under legislation.

During 2025/26, Ofcom also received 75 Subject Access Requests under the Data Protection Act 2018 (55 requests in 2024/25). Where we held relevant information, we provided this.

Engagement

Ofcom aims to take into account the views of a wide range of interested parties when making policy decisions. In addition to engaging with the CCP/ACOD, the Content Board, the National Advisory Committees and the Online Information Advisory Committee, we also engage with other national regulatory authorities (including via participation in the UK Regulators' Network and the Digital Regulation Co-operation Forum), European Institutions and global bodies. This also ensures that decisions taken are practical, proportionate and reflect the interests of citizens and consumers in the UK.

Consultation also plays an important role in Ofcom's decision-making. It allows those who could be affected by or concerned about a particular issue to give us their views before we decide on a particular course of action.

Consequently, Ofcom consults publicly on all our major strategic priorities before making decisions. Details about Ofcom's method of consultation, and the consultations that took place during 2025/26, are set out in Ofcom's Regulatory Principles section on pages 53 and 54 in the Performance Report.

Security

Ofcom continued to strengthen its security arrangements across physical, cyber, information and personnel security to protect our people, assets, information and operations. Our security activity remained aligned with the Government Functional Standard for Security, and we continued to assess and manage risks in line with our organisational risk appetite. Threat assessments, security reviews and internal assurance work helped ensure that we maintained a proportionate and robust approach to our protective security obligations across the organisation.

Personnel security

We continued to strengthen our personnel security arrangements throughout the year. Pre-employment screening, including criminal records, national security vetting and social media checks where required, remained a key control to ensure appropriate clearance for new starters and internal moves. Targeted checks were conducted for roles with access to sensitive information. Our Personnel Security Policy, introduced in 2025, remained central to mitigating insider risk and supporting consistent practices across the organisation. Ongoing communication and training helped maintain awareness of roles, responsibilities and secure behaviours.

Physical security

We continued to maintain and enhance the effective physical security controls across our estate, ensuring the protection of colleagues, visitors and assets. Access control systems, video surveillance and protective measures were kept under regular review, informed by Target Attractiveness Assessments carried out with government security partners. Work continued to refine incident response arrangements and ensure appropriate security standards were upheld in multi-tenant premises. Physical security activity remained aligned with the risk appetite and the protective measures set out in our security strategy.

Cyber-security

Cyber-security remained a key priority given our regulatory role and evolving threat landscape. We operated a layered security model including continuous threat monitoring, intrusion detection, robust access controls and protective technologies. We continued to conduct regular threat assessments informed by intelligence, scenario-based simulations and vulnerability testing, helping identify emerging risks and validate the effectiveness of existing controls. Our incident response arrangements were further exercised and refined to ensure clear escalation routes and prompt remediation activity. Collaboration with law enforcement partners and national cyber bodies supported intelligence sharing and strengthened our readiness to respond to cyber incidents.

Information security

Information security activity continued to focus on safeguarding data integrity, confidentiality, and availability across both digital and physical formats. Our governance model ensured effective oversight of information handling practices and compliance with UK data protection legislation, and we continued to raise organisational awareness through targeted guidance and mandatory training.

During the year, we investigated 82 information-related incidents, of which 66 were personal data breaches. None required notification to the Information Commissioner's Office and appropriate steps were taken to prevent recurrence. We retained certification to ISO 27001.

Business continuity management and organisational resilience

Ofcom maintained a structured approach to business continuity and organisational resilience during 2025/26. Our incident management and business continuity plans were reviewed and exercised, informed by updated business impact assessments and learning from incidents throughout the year. Scenario-based exercises and cross-team collaboration supported ongoing improvements to response and recovery arrangements, and senior leadership oversight ensured alignment with our operational priorities and risk appetite.

Whistleblowing Policy and hotline

Our Whistleblowing Policy is reviewed annually to ensure it remains fit for purpose and aligned with best practice guidance. We have designated Whistleblowing Officers but also use an externally hosted and administered whistleblowing hotline that allows colleagues to make anonymous disclosures.

Public interest disclosure

The Public Interest Disclosure Act 1998 gives legal protection to employees against being dismissed or penalised by their employers as a result of disclosing information which is considered to be in the public interest. Ofcom is a 'prescribed person' as defined under the Public Interest Disclosure (Prescribed Persons) Order 2014. As such, individuals working outside Ofcom, but in a sector we regulate, may contact Ofcom if they have concerns about possible wrongdoing at their own organisation. During 2025/26, Ofcom received 76 disclosures under the Public Interest Disclosure Act 1998.

Statement of the Board and Accounting Officer's responsibilities

Under the Office of Communications Act 2002, Schedule 1, clause 11(1)(B), the Secretary of State for the Department for Science, Innovation and Technology has directed Ofcom to prepare of each year a statement of account on an accruals basis that give a true and fair view of the state of affairs of the organisation and of its income and expenditure, Statement of Financial Position and cash flows for the financial year.

In preparing the accounts, the Board and I as Accounting Officer, are required to:

- observe the Accounts Direction issued by the Secretary of State for Department for Science, Industry and Technology (DSIT), including the relevant accounting and disclosure requirements, and apply suitable accounting policies on a consistent basis;
- make judgements and estimates on a reasonable basis;
- state whether applicable accounting standards have been followed, and disclose and explain any material departures in the accounts;
- prepare the accounts on a going concern basis;
- provide the Comptroller and Auditor General (C&AG) with all information they think is relevant to accounts preparation;
- provide any additional information the auditors request and unrestricted access to persons within the body who hold relevant information; and
- take personal responsibility for the Annual Report and Accounts, ensuring that it is fair, balanced and understandable.

The Secretary of State for DSIT has designated the Chief Executive as Ofcom's Accounting Officer.

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 Ofcom's assets, are set out in Managing Public Money published by HM Treasury.

I take personal responsibility for the Annual Report and Accounts and confirm that they are as a whole fair, balanced and understandable, as are any judgements used to determine this view.

As the Accounting Officer, I have taken all the necessary steps to make myself aware of any relevant audit information and to establish that Ofcom's auditors are aware of that information. To my knowledge there is no relevant audit information of which the auditors are unaware.

Melanie Dawes

Dame Melanie Dawes DCB
Chief Executive and Accounting Officer

7 July 2026

Report of the Chair of the Risk and Audit Committee

During 2025/26, the Committee maintained its focus on Ofcom's performance against its budget and on the presentation of financial reporting. The Committee took an interest in Ofcom's cyber-security, and information and data management. Updates on the Strategic risk register were provided at each meeting, and the Committee received a regular deep dive into one of the six strategic risks.

Attendance of members during 2025/26

The Committee met five times in 2025/26. The members of the Committee during 2025/26 and their attendance is set out below:

Member	Meetings attended
Angela Dean (Chair)	5
Karen Baxter	5
Will Harding	5

Overview

On behalf of the Ofcom Board, I am pleased to provide an overview of the operation and scope of the Risk and Audit Committee for the financial period ended 31 March 2026.

The Committee has responsibility, on behalf of the Ofcom Board, for oversight of the appropriateness and effectiveness of Ofcom's risk management, risk governance, internal systems and controls and financial statements. The Committee maintains the relationship with the National Audit Office (NAO), Ofcom's external auditors, including a review of its fees and the scope of its audit of Ofcom's financial statements. This covers their assessment of the risks of material misstatement and material irregularity, its independence, resources and the effectiveness of the audit process.

The Committee also works with Ofcom's internal audit provider to establish an Annual Plan for the audit of specific areas of Ofcom, and then monitors the progress and outcomes of those reviews.

The Non-Executive members of the Committee are independent and are considered to have the relevant skills and experience at a senior level. I was appointed Chair of the Risk and Audit Committee in 2018 and, in addition to my experience as a financial analyst, I have been chair or member of numerous Audit and Risk Committees and Finance Committees, including Chair of the Audit and Risk Committee of the National Lottery Heritage Fund and National Heritage Memorial Fund.

The Committee schedules private sessions annually with the Finance Director and the Head of Risk Management and Insurance, in addition to the internal audit provider and the NAO. As part of my role as Chair of the Committee, I met regularly with the NAO and the internal audit provider in the reporting period, without Ofcom management being present. Both the internal audit provider and the NAO have direct access to me in the event that they wish to raise anything which they feel is not appropriate to raise directly with Ofcom management.

Committee activities

The Committee operates under formal terms of reference, which are reviewed annually, and which are set out in Ofcom's Corporate Governance Framework. The Committee's Terms of Reference can be found on the Ofcom website.

The work of the Committee follows an agreed annual work programme, with the Committee allocating its time in 2025/26 as follows:

- financial reporting and related matters;
- annual report and accounts;
- governance, including updates to Committee Terms of Reference and the Financial Authorities Framework;
- risk management;
- internal audit;
- external audit;
- corporate security (including cyber, ICT, physical, personal and personnel security); and
- other (e.g. litigation, bribery and fraud, information and data management, and environmental targets).

How our approach is informed by the UK Corporate Governance Code

The Committee is committed to discharging its responsibilities with transparency and integrity. In addition to the appointed members of the Committee, the following have standing invitations to attend Committee meetings:

Ofcom - Ofcom Chair, Chief Executive, Finance Director, Financial Controller, Head of Risk and Insurance Management, Group Director Corporate, Deputy Corporation Secretary;

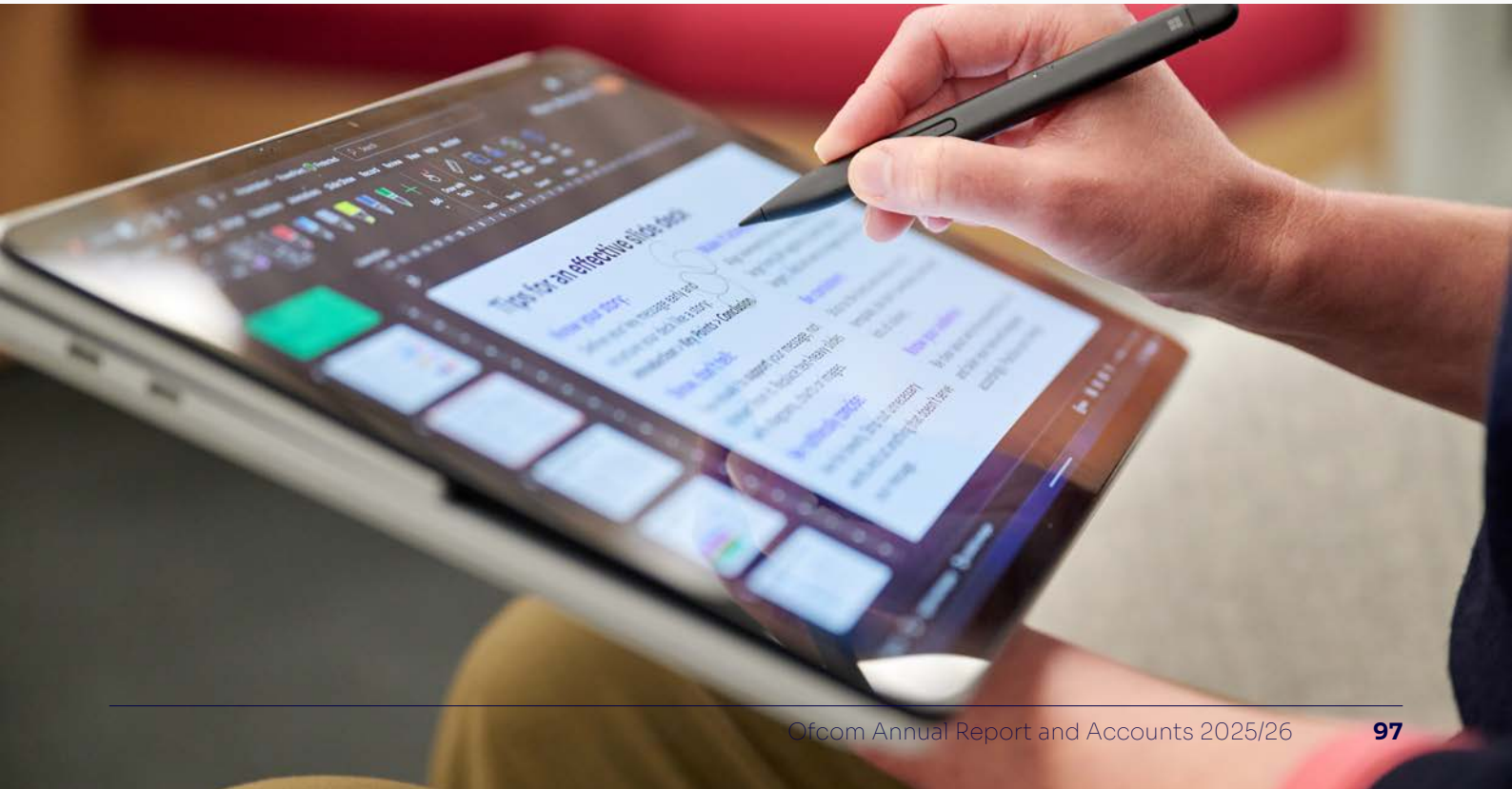
National Audit Office (NAO) - representatives of Ofcom's External Auditor; and

Deloitte - representatives of Ofcom's Internal Auditor.

Financial statements and accounting policies

In conjunction with Ofcom management, the internal audit provider and the NAO, the Committee reviewed the Financial Statements and associated documentation to establish if these were free from material misstatement and prepared in accordance with the applicable financial reporting framework. The Committee also challenged the judgements made by Ofcom management and the assumptions and estimates on which they were based.

During the year, the Committee considered Ofcom's financial accounting policies and the accounting assumptions applied to the results, including the assessment undertaken at the year end.



The Risk and Control Framework and Risk Management

The management of risk is an important part of Ofcom's internal control framework and encompasses both strategic and operational risks within a Risk Management Policy, which is reviewed and approved annually by the Committee and the Chief Executive, as the Accounting Officer. The existing internal control and risk management framework was in place for the reporting year and is summarised below. To ensure that our Risk and Control Management Framework is effective and aligned to our requirements, a review of our Risk Management Framework is undertaken periodically.

In May 2025, the Committee considered, and approved for submission to the Ofcom Board, an updated Risk Appetite Statement and an updated Risk Management Policy. Both were subsequently approved by the Ofcom Board.

An oral update on matters considered by the Committee is provided to the subsequent Ofcom Board meeting and any changes to risk ratings are approved for onward submission to the Board by the Committee. In addition, the Committee conducted a deep dive on a strategic risk at most meetings.

Strategic risk deep dives undertaken by the Committee in 2025/26

- Trusted Regulator
- Information and Cyber Security
- Managing our Regulatory Environment

Internal controls

Ofcom maintains a structured internal control framework designed to ensure the effective management of risk, to support the integrity of financial and operational decision-making and to ensure compliance with relevant laws and regulations. The Committee, under delegation from the Board, reviews the framework, which includes financial controls, policy and compliance controls (such as anti-fraud, bribery and corruption, data protection and whistleblowing) and operational controls and advises the Board on their adequacy and effectiveness. The Committee also receives regular reports on Ofcom's financial and wider control environment, including any breaches of controls.

In 2025/26, the Committee met with the Finance team to test the assumptions and controls behind the budget planning process, to provide assurance to the Board. The Committee monitored progress against the agreed budget and reviewed the draft budget before submission to the Board. This provided the Board with assurance around Ofcom's commitment to offer value for money.

Further assurance is provided by the work carried out by specialist teams across Ofcom, including the Security Committee, the Information and Data Governance Steering Group, the Health, Safety, and Environmental Committee and the Business Continuity Group. The Policy Framework, which is reviewed annually, sets out the appropriate governance route for approval of Ofcom's internal policies and provides further assurance to the Committee.

The Committee was informed of a small number of historical fee calculation errors affecting Wireless Telegraphy Act licence receipts, resulting in over- and under-charging, with an overall immaterial financial impact (0.01% of the >£5.5bn over the relevant period). The Committee noted the steps taken to strengthen controls to improve accuracy, assurance, and reduce the risk of recurrence. See note 24 to the accounts on page 159 for further details.

Corporate security

The Committee continued to oversee Ofcom's preparedness against cyber threats and other threats to its secure networks. As in previous years, the Committee continued to take a particular interest into what extent Ofcom's mitigations and preparedness for cyber-attacks were effective and appropriate.

The Committee continued to receive updates at each meeting on cyber, physical, information, personal and personnel security to ensure that work continued to be aligned with the requirements of the security standard ISO27001. An overview of Ofcom's security approach is set out on pages 93-94.

Annual Internal Audit Plan and focus of reviews in 2025/26

The reviews undertaken as part of the Internal Audits comprised a risk-based programme of work across a range of key control areas, discussed with management and approved by the Committee on a half-yearly basis. The Committee received quarterly reports from the internal audit provider on the progress of its audits, final internal audit reports (including Ofcom management's response to the findings where appropriate) and the progress made in addressing any issues identified during the audits.

Delivery of the FY2025/26 internal audit plan was completed and approved by the Risk and Audit Committee (RAC) in February 2025. For the work undertaken in 2025/26, the internal auditors have provided moderate assurance over the effectiveness and efficiency of the internal control, risk management and corporate governance frameworks.

Areas of Internal Audit covered during 2025/26

- Online Safety: Fees Regime Readiness
- Cyber Security: Insider Threat
- Connected Nations
- Personal Security
- Procurement
- Risk Management

Other areas of review

Ofcom's Whistleblowing, Fraud and Anti-Bribery Policies are reviewed by the Committee in December of each year. The Whistleblowing Policy covers all of the necessary matters required under the Public Interests Disclosure Act 1998. This policy has been communicated to all colleagues who have been reminded that they can raise matters anonymously with Ofcom's whistleblowing hotline provider. There have been two cases of whistleblowing referred and/or reported in 2025/26.

The Committee also received reports on:

- Ofcom's Corporate Governance Framework;
- Ofcom's Financial Authorities Framework (prior to Board approval being sought);
- Ofcom's organisational resilience;
- Ofcom's accounting policies;
- Ofcom's Treasury Management Policy;
- information governance annual update; and
- Health and Safety Annual Report (prior to Board approval being sought).

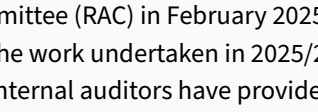
Reporting to the Board

As Chair of the Risk and Audit Committee, I provide regular updates to the Board on the main issues discussed at Committee meetings. The Board welcomed the full review of Ofcom's risk register and the work that had been undertaken.

Committee performance and effectiveness

An externally led review of the effectiveness of the Ofcom Board and its Committees was completed in February 2026 by Independent Audit Limited. The review considered Board and committee papers, observed meetings of the Board, Risk and Audit and People Committees, and gathered feedback through questionnaires and interviews with Board members and members of the Executive.

The review noted that accounting oversight by the Committee was thorough and proportionate, and that the Committee's oversight of risk was also thorough. A recommendation to increase the size of the Committee would be kept under consideration as part of succession planning.



Angela Dean
Chair of the Risk and Audit Committee

7 July 2026

Report of the Chair of the People Committee

Attendance of members during 2025/26

The Committee met three times in 2025/26. The members of the Committee during 2025/26 and their attendance is set out below:

Member	Meetings attended
Tamara Ingram (Chair from 24 September 2025)	3
Ben Verwaayen (Chair and member until 23 September 2025)	3
Angela Dean	3
Bob Downes (member until 31 January 2026)	2
Michael Grade	3

All members were in attendance for the meetings held while they were a member of the Committee.

Overview

On behalf of the Ofcom Board, I am pleased to provide an overview of the operation and scope of the People Committee for the financial period ended 31 March 2026.

The Committee has responsibility, on behalf of the Ofcom Board, for providing an early, long-term and strategic perspective on senior People issues and to review and evaluate the progress of Ofcom's People and Culture strategy.

Committee activities

The Committee operates under formal terms of reference, which are reviewed annually, and which are set out in Ofcom's Corporate Governance Framework. The Committee's Terms of Reference can be found here.

The work of the Committee follows an agreed annual work programme, as well as items which arise during the year. Items for discussion during the year included the following:

- reviewing succession planning for Board members and senior colleagues;
- approving performance and pay reviews for senior colleagues;
- approving the distribution of the pay budget for colleagues;
- setting Chief Executive objectives for 2025/26;
- approving the release of the bonus for colleagues on the achievement of agreed objectives;
- reviewing findings of the annual olleague survey;
- noting the annual Gender, Ethnicity and Disability Pay Gap report;
- reviewing the People and Culture strategic risk;
- setting garden leave and post-termination restrictive covenants use for senior colleagues; and
- approving the policy on non-executive roles for senior colleagues.

How our approach is informed by the UK Corporate Governance Code

The People Committee's membership consists of independent Non-Executive members and the Chair of Ofcom, who was considered independent on appointment. It is chaired by a Non-Executive member. Its terms of reference include the approval of the Pay Policy for all colleagues, the pay and bonuses for senior colleagues and the overall bonus award. The Committee also approves the objectives against which success will be measured and the bonus unlocked. This has helped ensure that all colleagues' incentives are in line with the delivery of Ofcom's overall strategy and purpose, a key aspect of the Corporate Governance Code.

The Committee is committed to discharging its responsibilities with transparency and integrity. In addition to the appointed members of the Committee, the Chief Executive, People, Culture and Workplace Director, Chief Operating Officer and Corporation Secretary have standing invitations to attend Committee meetings.

Committee Performance and Effectiveness

An externally led review of the effectiveness of the Ofcom Board and its Committees was completed in February 2026 by Independent Audit Limited. The review considered Board and committee papers, observed meetings of the Board, Risk and Audit and People Committees, and gathered feedback through questionnaires and interviews with Board members and members of the Executive.

The review noted that the work of the People Committee helped ensure that questions around executive succession, talent management and organisational culture were well-covered and that discussion at the People Committee was broad-ranging and probing.

Tamara Ingram
Chair of the People Committee

7 July 2026

Our employees

Ofcom continues to grow and develop as an organisation, and we are focused on ensuring that our colleagues are equipped with the expertise and skill set needed for the future. Many of our roles are unique to Ofcom, providing people with the opportunity to develop new skills and capabilities.

Our colleagues come from a wide range of backgrounds, and we have a strong mix of commercial and industry experience to enable effective regulation. We are also committed to improving our colleague footprint across the UK, with nearly 30% of our workforce based outside of London.

Our approach to career and performance management combines a focus on excellence with support to our colleagues. We offer a comprehensive training package for our Senior Leadership Team and our Career and Performance Managers, which includes focused diversity and inclusion training. This ensures that all colleagues are fully supported in their career paths, strengthens our organisational leadership capabilities, and helps Ofcom to attract, grow and retain the talent we require to fulfil our duties.

Diversity and inclusion

We believe that Ofcom must reflect the diversity of the UK's nations, regions and communities, in order to serve citizens and consumers effectively. Ofcom launched a five-year diversity and inclusion strategy in 2021, aimed at increasing the diversity of our workforce and strengthening a workplace culture where colleagues feel valued and included. The strategy underpinned our five organisational values of excellence, collaboration, agility, empowerment and respect.

This year, we have continued to progress against our diversity targets. We have achieved gender balance in senior roles and exceeded our disability target. We had set an initial target of 16% of senior colleagues from minority ethnic backgrounds by 2026, which we have met at points over the five-year period, seeing a significant rise compared to 11% in 2021.

Progress against our targets has been driven by an inclusive recruitment approach embedded across the end-to-end hiring process. Hiring managers are supported with clear tools and guidance. Our external recruitment partner supplies robust data on inclusion at each stage, alongside insight into how effectively we are developing and sustaining diverse talent pipelines.

In June 2026, we launched a new two-year Diversity and Inclusion strategy, focusing on building a fair, inclusive and representative workplace. It outlines our plans to embed inclusion into how we lead, decide and act as an employer, with an ambition to create a workplace where our colleagues thrive and feel a strong sense of belonging. The strategy also builds on the progress of the 2021-26 programme, with a renewed focus on inclusion, progression and equitable outcomes.

We continue to ensure that Equality Impact Assessments are conducted for all new projects and processes, including across our HR policies, to ensure our decisions are fair, evidence based and aligned with best practice.

Supporting colleague wellbeing

Our Thrive@Ofcom wellbeing programme continues to focus on supporting colleagues' wellbeing. All staff have access to benefits covering physical, mental and financial wellbeing. These are complemented by our employee policies, which seek to support colleagues in work through all life events and situations.

Our aim is to treat people who are unwell with compassion and fairness and, where possible, provide them with support to help them recover and attend work regularly.

We also strive to take a preventative approach to wellbeing by ensuring we create the environment and have the tools and early support that help colleagues stay healthy and thrive. In 2025/26, 5.6 working days were lost to sickness per year per employee (2024/25 = 5.3 days) at Ofcom, in comparison to the civil service average of 8.2 days per year at the end of March 2025.

Monitoring and reporting our progress

We continuously monitor and evaluate the effectiveness of our policies, practices and processes through comprehensive data analysis, regular internal reporting and our annual colleague survey. We also conduct a regular equal pay audit and publish an annual pay gap report covering ethnicity, disability and gender. In 2025 we were recognised for the fifth time as a Times Top 50 Employer for Gender Equality, reflecting our sustained commitment to advancing fairness, transparency and inclusion across our organisation.

Table 8: Diversity representation progress

	Year 1 starting position (March 2021)	Closing position at Year 5 (March 2026)	End ambition (March 2026)
Senior female	44%	49%	Equal balance
Senior ethnicity	11%	15%	19% (originally 16%)
Disabled – Ofcom-wide	12%	16%	15%

Base: All colleagues as at end of March 2026. Senior levels include staff at Principal and senior managers and specialists (SMS) grades.

Please refer to Annex 4 for further detail on the diversity profile of our colleagues.

Involving and consulting colleagues

We aim to ensure that every colleague has a voice, and that our decisions are shaped by a broad range of perspectives. That is an important part of making our regulation effective. We use a mix of formal and informal channels to inform, consult and engage with colleagues across the organisation.

- **Joint Consultative Group** – a bi-monthly meeting bringing together elected colleague representatives from across Ofcom, members of the Colleague Forum, and representatives from our recognised trade union, Prospect.
- **Colleague surveys** – regular, anonymous surveys that invite colleagues to share their views on a wide range of topics linked to our diversity and inclusion strategy. These insights help shape our organisational development priorities.
- **Colleague networks** – nine colleague-led networks that support a wide range of communities and inclusion elements.
- **Open forums** – regular opportunities for colleagues to hear from, and speak directly with, the Chief Executive and Senior Management Team.
- **Monthly community sessions** – targeted development and communication sessions for our Career and Performance Managers, focused on building skills and strengthening leadership across the organisation.

Employment policies and processes

Our policies and processes are regularly reviewed to make sure they are up to date with employment law, reflect best practice and meet the needs of Ofcom and our values.

We offer market-leading family leave, such as enhanced maternity and paternity leave, paid time off for carers, and flexible working. We also offer external psychological support for colleagues who may be exposed to distressing content as part of their role, particularly those working in our Online Safety Group, to minimise the risks and ensure they receive the right support.

Employee engagement and turnover

We track levels of employee engagement through an independent annual colleague survey. In June 2025, our overall engagement score was high at 77%, the same as the previous year. For 2025/26, our Ofcom-wide gross staff turnover was 7.6%, which is lower than previous years and within our established tolerance level.

Remuneration report

This report has been prepared to be compliant so far as is practicable and appropriate with Schedule 8 of the Large and Medium-sized Companies and Groups (Accounts and Reports) Regulations 2008, though Ofcom is not required to comply with the regulations.

The approach taken by the Board on the remuneration report has been informed by certain principles of the UK Corporate Governance Code and pays due regard to the Government Financial Reporting Manual (FReM) where appropriate and applicable.

Constitution of the People Committee

The People Committee is a sub-committee of the Ofcom Board. The membership comprises at least three Non-Executive members of the Ofcom Board, including the Chair of the Board. More information can be found on page 86.

The Committee would also normally expect the Chief Executive, the Chief Operating Officer, the People, Culture and Workplace Director and the Corporation Secretary to attend meetings. Where necessary and appropriate, the People Committee will also take advice and/or obtain services from Ofcom colleagues or specialist external organisations. No individual is present for any discussion about their own remuneration.

Remuneration Policy

In setting Ofcom's Remuneration Policy, the People Committee believes that Ofcom should, with consideration of it being a public body, provide a stable reward framework that will attract and retain the high-calibre people necessary to enable Ofcom to achieve its strategic priorities and to fulfil its statutory remit and responsibilities.

Components of remuneration

The main components of the remuneration for the Group Directors and the Chief Executive are in line with our approach to all-colleague remuneration. This includes basic salary, an all-colleague defined contribution pension scheme and a range of flexible benefits which includes a cash allowance, life assurance, group income protection insurance, private medical insurance and an annual health check as standard elements.

a) **Basic salary**

b) **Standard and flexible benefits**

- Private medical insurance
- Life assurance
- Group income protection
- Annual health check

c) **Annual bonus scheme**

d) **Pension**

- All colleague defined contribution scheme
- Pension allowance as a percentage of salary

Basic salary

The basic salary for all colleagues is set in accordance with our Pay Policy. All basic salaries are considered annually, and any changes are typically made effective on 1 July each year. We conduct an annual equal pay audit for gender and ethnicity.

Flexible benefits

Ofcom offers a flexible benefits allowance to colleagues based on their grade. The remuneration tables contain both the flexible benefits allowance and benefits in kind. For the benefits in kind, only the value of private medical insurance is included. The total value of group income protection, life assurance and annual health checks is not disclosed under benefits in kind as these are not treated by HM Revenue and Customs as a taxable employment benefit.

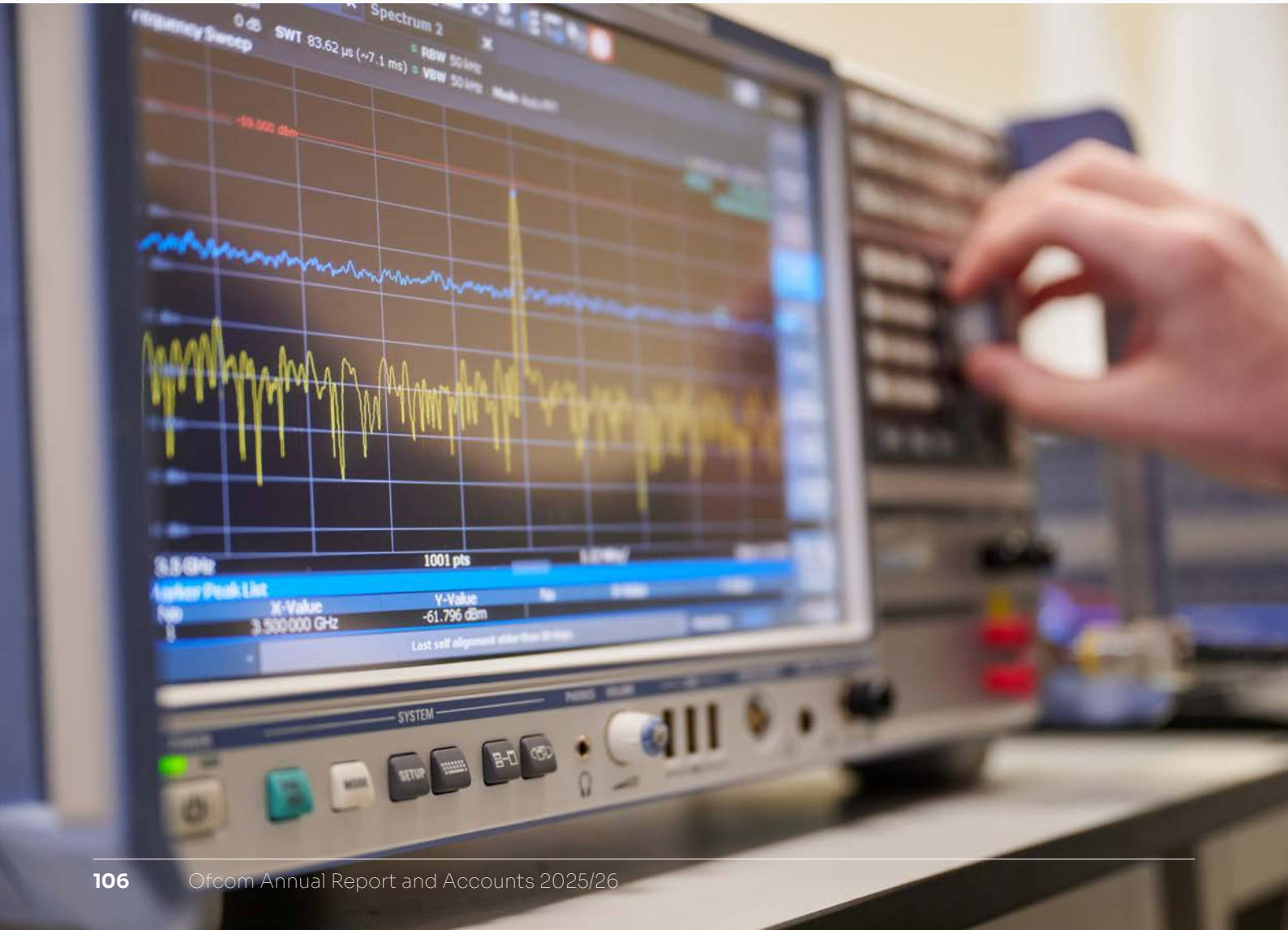
Annual bonus scheme

We have an annual bonus scheme in place for all colleagues which awards them if Ofcom achieves its organisational priorities set at the beginning of the year. The People Committee approves the budget, priorities and awards. The annual bonus is paid in July for the prior financial year. The bonus figure is accrued annually.

Eligible colleagues will receive an award as a fixed amount per grade and on a pro-rated basis.

Pension

Ofcom provides the option of a stakeholder (defined contribution) pension to all. All Ofcom colleagues are provided with a pension allowance, determined as a percentage of base salary. This can either be invested within one of two pension schemes – the Master Trust and Group Pension Plan (both of which allow deductions to be made via salary sacrifice) or taken as an allowance. No current Non-Executive member received a pension benefit from Ofcom during the year under review.



Fair pay disclosure (audited)

Ofcom believes in fair pay. We track this through monitoring a fair pay ratio, comparing the highest paid individual in the organisation and the median remuneration of the rest of the organisation. The calculation of, and presentation of, the data is in line with the Government Financial Reporting Manual.

For fair pay disclosures, total remuneration figure is taken as of 31 March annually and includes salary, non-consolidated performance-related pay and benefits in kind and excludes pension entitlement allowance and any severance payments. The median remuneration excludes the highest paid individual and is based on annualised, full-time equivalent remuneration as at the end the financial year.

Table 9: Fair pay disclosure

		2025/26		2024/25 *	
% change in the highest paid director	Band of remuneration (£'000)	400-405		380-385	
	Salary and allowances	4.87%		4.30%	
	Performance pay and bonuses payable	(40%)		66.67%	
% change for all employees	Salary and allowances	2.69%		0.94%	
	Performance pay and bonuses payable	(1.81%)		0.33%	
Total pay and benefits pay ratio	25th percentile	8.51	£47,282	8.28	£46,180
	Median	6.12	£65,774	6.01	£63,664
	75th percentile	4.48	£89,836	4.35	£87,928
Salary and allowance component pay ratio	25th percentile	9.37	£42,943	9.16	£41,769
	Median	7.07	£56,945	6.95	£55,000
	75th percentile	5.10	£78,847	4.98	£76,841
Remuneration range	Total remuneration	£127.3m		£120.8m	
	Range	£24,884-£403,155		£23,497-£384,443	

**2024/25 included NEDs.*

Changes in pay ratios

The 40% decrease for the highest paid director's bonus is driven by a year-on-year reduction from £10,000 to £6,000.

The 1.81% reduction in performance pay and bonuses payable for all employees is a consequence of the timing of starters and leavers during the financial year.

Remuneration tables

Details of the remuneration received by members of the Ofcom Board, the Content Board and the Group Directors have been audited by the Comptroller and Auditor General and are set out in the following tables and notes.

The tables reflect the remuneration for the part of the year during which individuals were either permanent members of the Ofcom Board or the Content Board only, or Group Directors.

Those individuals marked with '+' against their name were in role for only part of financial year 2025/26.

Where individuals are members of more than one Board or Committee (as set out on pages 86-90) they appear only once in the remuneration tables.

The Non-Executive members of the Ofcom Board and Content Board members received no additional remuneration beyond their fees. Non-Executive members have provision of IT equipment if required.

Table 10: Ofcom Non-Executive, Board member remuneration

Board member	Guidance note reference	Fees 2025/26	Fees 2024/25
Angela Dean	1	42,519	42,519
Ben Verwaayen	1	42,519	42,519
Bob Downes +	1, 2	35,433	42,519
Clive Jones	1	42,519	42,519
Karen Baxter	1	42,519	42,519
Michael Grade	1	142,500	142,500
Richard Allan	1	42,519	17,716
Tamara Ingram	1	70,000	23,333
Will Harding	1	42,519	42,519
George Walker +	1, 2	3,543	-
Total		**506,590**	**438,663**

Guidance Note 1:

The fees for all the Non-Executive members of the Ofcom Board are fixed in agreement with DSIT for the duration of their appointment. The fees shown in Table 10 represent the amount paid during the period under review. The fee of the Non-Executives of the Ofcom Board (excluding the Chair and Deputy Chair) has remained at £42,519 (Chair £142,500, Deputy Chair £70,000) per annum since 1 April 2008. The values shown represent the full year amount paid, or where appropriate part of the year (+) where the Non-Executive member left or joined the Ofcom Board.

Guidance Note 2:

Bob Downes' term of office as an Ofcom Non-Executive member ended on 31 January 2026.

George Walker joined as an Ofcom Non-Executive member on 1 March 2026.

Table 11: Ofcom Non-Executive, Content Board member remuneration

Board member	Guidance note reference	Fees 2025/26	Fees 2024/25
Dekan Apajee +	3, 4	9,800	16,800
Kim Shillinglaw	3	16,800	16,800
Maggie Cunningham	4	-	8,400
Maria McCann	3	16,800	16,800
Peter Horrocks	3	16,800	16,800
Karen Marsh +	3, 4	7,000	-
Peter McMahon	3	16,800	4,200
Ruth McElroy	3	16,800	16,800
Simon Bucks	3	16,800	16,800
Stephen Nuttall	4	-	11,582
Yolisa Phahle	3	16,800	4,200
Total		**134,400**	**129,182**

Guidance Note 3:

The fees for Non-Executive members of the Content Board are fixed by Ofcom. The basic fee of the Content Board members is £16,800 per annum. The values shown represent the full year amount paid, or where appropriate part of the year (+) where the Non-Executive member left or joined the Content Board.

Guidance Note 4:

Dekan Apajee left the Content Board on 31 October 2025.

Karen Marsh, known as Kate, joined the Content Board on 1 November 2025.

Maggie Cunningham left the Content Board on 30 September 2024.

Stephen Nuttall left the Content Board on 9 December 2024.

Cristina Nicolotti Squires is an Executive member of the Content Board. Her remuneration is shown in Table 13 below.

Table 12: Ofcom Executive, Board member remuneration (2025/26)

Name	Guidance note reference	Months of reporting period	**Total salary paid** (full year equivalent where part year worked) £	Pension/ entitlement allowance £	Flexible benefits allowance £	Benefits in kind £	Annual performance bonus £	2025/26 Total remuneration paid £	2024/25 Total remuneration paid £
Melanie Dawes	5	12	378,000	75,600	15,000	4,184	6,000	478,784	455,324
Natalie Black	5	12	270,963	40,644	15,000	1,673	2,000	330,280	126,168
Oliver Griffiths	5, 6	12	270,963	40,644	15,000	4,184	-	330,791	13,957
Total			**919,926**	**156,888**	**45,000**	**10,041**	**8,000**	**1,139,855**	**595,449**

Performance bonus awarded for FY 2024/25, paid in July 2025.

Table 13: Ofcom Executive member, Content Board remuneration

Name	Guidance note reference	Months of reporting period	**Total salary paid** (full year equivalent where part year worked) £	Pension/ entitlement allowance £	Flexible benefits allowance £	Benefits in kind £	Annual performance bonus £	2025/26 Total remuneration paid £	2024/25 Total remuneration paid £
Alison Marsden +	7	11	144,338 (170,434)	21,651	12,813	3,837	4,000	186,639	212,382
Cristina Nicolotti Squires	5	12	280,084	42,013	15,000	4,184	6,000	347,281	333,489
Total			**424,422**	**63,664**	**27,813**	**8,021**	**10,000**	**533,920**	**545,871**

Table 14: Ofcom Group Director remuneration

Name	Guidance note reference	Months of reporting period	**Total salary paid** (full year equivalent where part year worked) £	Pension/ entitlement allowance £	Flexible benefits allowance £	Benefits in kind £	Annual performance bonus £	2025/26 Total remuneration paid £	2024/25 Total remuneration paid £
Luisa Affuso	5	12	262,563	39,384	15,000	4,184	6,000	327,131	318,879
Martin Ballantyne	5	12	262,563	39,384	15,000	4,184	6,000	327,131	318,879
Kate Davies +	5, 6	7	148,750 (255,000)	22,313	8,750	2,436	6,000	188,249	-
David Willis	5	12	276,108	40,145	15,000	13,327	6,000	350,580	312,238
Melissa Tatton	5	12	266,700	40,005	15,000	3,347	6,000	331,052	315,673
Total			**1,216,684**	**181,231**	**68,750**	**27,478**	**30,000**	**1,524,143**	**1,265,669**

Guidance Note 5:

The total annual remuneration is shown for Ofcom executives who are, or were, Group Directors for the reporting period 2025/26. This figure is remuneration entitled to for the reporting period so will be less than the full year equivalent if a full year was not worked as a Group Director.

The total annual remuneration includes basic salary, annual performance bonus, flexible benefits allowance, a percentage of basic salary paid as a pension allowance and taxable benefits in kind reflecting the cost to Ofcom of the provision of private medical insurance for each executive.

Guidance Note 6:

Oliver Griffiths joined Ofcom as Group Director, Online Safety on 17 March 2025. He was appointed as an Executive Board member on 9 February 2026.

Kate Davies was appointed as Group Director, Strategy and Research on 1 September 2025. Prior to that she was a Director at Ofcom.

Table 15: Interim Group Directors and leavers during the reporting period:

Name	Guidance note reference	Months of reporting period	**Total salary paid** (full year equivalent where part year worked) £	Pension/ entitlement allowance £	Flexible benefits allowance £	Benefits in kind £	Annual performance bonus £	2025/26 Total remuneration paid £	2024/25 Total remuneration paid £
Yih-Choung Teh	7	7	132,246 (250,000)	19,837	7,935	2,446	6,000	168,464	310,613
Ed Leighton	7	5	70,833 (170,000)	10,625	6,250	1,747	4,000	93,455	-
Gillian Whitehead	7	-						-	389,770
Lindsey Fussell	7	-						-	415,391
David Clarkson	7	-						-	308,769
Total			**203,079**	**30,462**	**14,185**	**4,193**	**10,000**	**261,919**	**1,424,543**

Guidance Note 7:

The amounts shown in Table 15 above are pro-rated for the period the Directors were employed in the 2025/26 financial year.

Yih-Choung Teh was the Group Director Strategy and Research, and left Ofcom on 11 October 2025.

Ed Leighton was Interim Group Director Strategy and Research from 1 May 2025 to 30 September 2025.

Alison Marsden was an Executive member of the Content Board and left Ofcom on 6 February 2026.

Gillian Whitehead left her role as Ofcom Group Director, Online Safety on 31 December 2024.

Lindsey Fussell left her roles at Ofcom as Interim Group Director, Online Safety on 14 March 2025.

David Clarkson completed his SMT position as Interim Group Director, Networks and Communications on 31 December 2024.

Table 16: Annual total remuneration costs for all Ofcom Executives in reporting period

	Total actual salary paid £	Pension/ entitlement allowance £	Flexible benefits allowance £	Benefits in kind £	Annual performance bonus £	2025/26 Total remuneration paid £	2024/25 Total remuneration paid £
Total	**2,764,111**	**432,245**	**155,748**	**49,733**	**58,000**	**3,459,837**	**3,831,532**

The table above is an arithmetic total of the tables 12-16 above.

The bonus paid to Group Directors and the Chief Executive represents 2.1% of the total bonus paid in 2025/26 to all colleagues (2024/25: 2.8%).

Exceptional payments

There were no advances or loans given to staff earning more than £100,000 during the reporting period (2025/26).

Off-payroll arrangements

Ofcom makes use of temporary staff to supplement the resourcing of its work where shortfalls arise due to unexpected circumstances and to help manage the pressure on its staff during peak periods of work.

Ofcom also, from time to time, engages individuals to provide specialist commercial, digital, technical or project management expertise. As part of the engagement process, Ofcom considers whether or not these individuals are subject to off-payroll legislation.

Highly paid off-payroll worker engagements at 31 March 2026 earning £245 per day or greater.

Number of temporary off-payroll workers engaged	14
For less than one year at time of reporting	10
For between one and two years at time of reporting	2
For between two and three years at time of reporting	-
For between three and four years at time of reporting	1
For four or more years at time of reporting	1

Source: Analysis of finance and outsourced partner data.

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	20
Not subject to off-payroll legislation	12
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	8
Number of engagements reassessed for compliance or assurance purposes during the year	-
Of which: number of engagements that saw a change to IR35 status following review	-

There were no off-payroll engagements of Board members or senior management with significant financial responsibility between 1 April 2025 and 31 March 2026.

Expenditure on consultancy

Ofcom spent £2.3m on consultancy in 2025/26 (2024/25: £0.9m), representing approximately 1% of Ofcom's total expenditure. Use of consultancy is limited to bespoke advice and expertise required for Ofcom to fulfil its statutory duties and its scope is specific and timebound. Consultancy is commissioned where external skills are not available internally. Where a longer-term need for such skills is anticipated Ofcom seeks to recruit permanently. Key areas of consultancy spend in 2025/26 include Strategy, Policy, Corporate and Transformation.

Contract of employment

The Chief Executive has a notice period of 12 months. No other Executive member of the Ofcom Board or other Ofcom colleague has a contract of employment containing a notice period exceeding nine months.

The Non-Executive members are all on fixed-term appointments with a time commitment to Ofcom of up to two days per week (except for the Chair who commits up to three days a week and the Deputy Chair who commits up to two and a half days a week).

Compensation for early termination

The arrangements for early termination of a contract of employment for an Executive member of the Ofcom Board, or Group Directors, are decided by the People Committee and will be made in accordance with the contract of employment of the relevant Executive member or Group Director. Across all colleagues we have a policy in place where no ex-gratia payments in relation to early termination exceed £95,000. Each contract of employment provides for a payment in lieu of notice on early termination at Ofcom's discretion.

Non-Executive members have no entitlement to compensation in the event of early termination.

No ex-gratia payments were made to Executive Directors or Group Directors in 2025/26 (2024/25: £216,307).

Outside directorships

Details of our approach to conflicts of interest including outside interests for Non-Executives and colleagues is referenced in the Governance section of the Annual Report and Accounts.

Losses and special payments (audited)

In accordance with managing public money, Ofcom is required to disclose individual losses and special payments over £300,000. There were no losses or special payments that require disclosure in 2025/26 (2024/25: nil).

On behalf of Ofcom,

Melanie Dawes

Dame Melanie Dawes DCB
Chief Executive and Accounting Officer

Tamara Ingram
Chair of the People Committee

7 July 2026

The certificate and report of the Comptroller and Auditor General to the Houses of Parliament, Scottish Parliament, Senedd Cymru and Northern Ireland Assembly

Opinion on financial statements

I certify that I have audited the financial statements of the Office of Communications for the year ended 31 March 2026 under the Office of Communications Act 2002.

The financial statements comprise the Office of Communications:

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

The financial reporting framework that has been applied in the preparation of the financial statements is applicable law and UK adopted International Accounting Standards.

In my opinion, the financial statements:

- give a true and fair view of the state of the Office of Communications' affairs as at 31 March 2026 and its surplus after tax for the year then ended; and
- have been properly prepared in accordance with the Office of Communications Act 2002 and Secretary of State directions issued thereunder.

Opinion on regularity

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

Basis 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 the Office of Communications in accordance with the ethical requirements that are relevant to my audit of the financial statements in the UK. My staff and I have fulfilled our other ethical responsibilities in accordance with these requirements.

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

Conclusions relating to going concern

In auditing the financial statements, I have concluded that the Office of Communications' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work I have performed, I have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Office of Communications' 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.

Other Information

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

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

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

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

I have nothing to report in this regard.

Opinion on other matters

In my opinion the part of the Remuneration Report to be audited has been properly prepared in accordance with Secretary of State directions issued under the Office of Communications Act 2002.

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

- the parts of the Accountability Report subject to audit have been properly prepared in accordance with Secretary of State directions made under the Office of Communications Act 2002; and
- 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 the Office of Communications and its environment obtained in the course of the audit, I have not identified material misstatements in the Performance and Accountability Reports.

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

- adequate accounting records have not been kept by the Office of Communications 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 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 Board and Accounting Officer for the financial statements

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

- maintaining proper accounting records;
- providing the C&AG with access to all information of which management is aware that is relevant to the preparation of the financial statements such as records, documentation and other matters;
- providing the C&AG with additional information and explanations needed for his audit;
- providing the C&AG with unrestricted access to persons within the Office of Communications from whom the auditor determines it necessary to obtain audit evidence;
- ensuring such internal controls are in place as deemed necessary to enable the preparation of financial statements to be free from material misstatement, whether due to fraud or error;
- preparing financial statements which give a true and fair view in accordance with Secretary of State directions issued under the Office of Communications Act 2002;
- preparing the annual report, which includes the Remuneration Report, in accordance with Secretary of State directions issued under the Office of Communications Act 2002; and
- assessing the Office of Communications' ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Accounting Officer anticipates that the services provided by the Office of Communications 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 Office of Communications Act 2002.

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

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

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

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

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

- considered the nature of the sector, control environment and operational performance including the design of the Office of Communications' accounting policies;
- inquired of management, the Office of Communications' head of internal audit and those charged with governance, including obtaining and reviewing supporting documentation relating to the Office of Communications' policies and procedures on:
  - identifying, evaluating and complying with laws and regulations;
  - detecting and responding to the risks of fraud; and
  - the internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations including the Office of Communications' controls relating to the Office of Communications' compliance with the Office of Communications Act 2002 and;
- inquired of management, Office of Communications' head of internal audit and those charged with governance whether:
  - they were aware of any instances of non-compliance with laws and regulations;
  - they had knowledge of any actual, suspected, or alleged fraud;
- discussed with the engagement team regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.

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

I obtained an understanding of the Office of Communications' framework of authority and other legal and regulatory frameworks in which the Office of Communications operates. I focused on those laws and regulations that had a direct effect on material amounts and disclosures in the financial statements or that had a fundamental effect on the operations of the Office of Communications. The key laws and regulations I considered in this context included Office of Communications Act 2002, employment law, pensions legislation and tax legislation.

Audit response to identified risk

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

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

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

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

Other auditor's responsibilities

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

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

Report

I have no observations to make on these financial statements.

Gareth Davies

Comptroller and Auditor General
National Audit Office
157-197 Buckingham Palace Road
Victoria
London SW1W 9SP

7 July 2026

FINANCIAL STATEMENTS

This section sets out our financial statements and notes to the accounts for the financial year ended 31 March 2026.

Statement of income and expenditure

For the year ended 31 March 2026

	Notes	2025/26 £'000	2024/25 £'000
Income	3	229,068	210,733
Spectrum Clearance income	3	-	262
Total income		**229,068**	**210,995**
Staff costs	4	(154,466)	(138,490)
Other operating expenditure	6	(74,278)	(70,477)
Spectrum Clearance expenditure	6	-	(262)
Total operating expenditure		**(228,744)**	**(209,229)**
Operating surplus		**324**	**1,766**
Finance income	14	198	215
Finance costs	17, 18	(810)	(833)
Pension interest income	20	698	486
Surplus before tax for the year		**410**	**1,634**
Taxation	7	-	-
Surplus after tax for the year		**410**	**1,634**

The accounting policies and notes on pages 124-160 form part of these financial statements.

Statement of comprehensive net expenditure

For the year ended 31 March 2026

	Notes	2025/26 £'000	2024/25 £'000
Surplus after tax for the year		**410**	**1,634**
Other comprehensive (expenditure)/income			
Remeasurement on pensions	20	(843)	1,024
Total comprehensive (expenditure)/income		**(433)**	**2,658**

The accounting policies and notes on pages 124-160 form part of these financial statements.

Statement of financial position

As at 31 March 2026

	Notes	As at 31 March 2026 £'000	As at 31 March 2025 £'000
Non-current assets			
Property, plant and equipment	8	14,663	14,644
Right-of-use assets	9	34,476	25,019
Intangible assets	10	68	149
Trade and other receivables: non-current assets	12	1,282	2,093
Lease receivables: non-current assets	14	2,899	3,747
Retirement benefit assets	20	12,349	13,371
Total non-current assets		**65,737**	**59,023**
Current assets			
Trade and other receivables: current assets	11	14,224	13,468
Lease receivables: current assets	14	848	794
Cash and cash equivalents	13	14,798	20,353
Total current assets		**29,870**	**34,615**
Total assets		**95,607**	**93,638**
Current liabilities			
Trade and other payables: current liabilities	15	29,193	35,187
Lease liabilities: current liabilities	17	4,359	5,342
Provisions for liabilities and charges: current liabilities	18	1,423	734
Total current liabilities		**34,975**	**41,263**
Non-current liabilities			
Trade and other payables: non-current liabilities	16	1,064	970
Lease liabilities: non-current liabilities	17	35,326	26,654
Provisions for liabilities and charges: non-current liabilities	18	92	99
Retirement benefit liabilities	20	586	655
Total non-current liabilities		**37,068**	**28,378**
Total liabilities		**72,043**	**69,641**
Assets less liabilities		**23,564**	**23,997**
Equity			
Reserves		23,564	23,997
Total equity		**23,564**	**23,997**

The accounting policies and notes on pages 124-160 form part of these financial statements.
These financial statements were approved by the Board on 7 July 2026.

Sir Ian Cheshire
Chair

Dame Melanie Dawes DCB
Chief Executive and Accounting Officer

Statement of changes in equity

For the year ended 31 March 2026

	Notes	Reserve £'000
Balance as at 1 April 2024		**21,339**
Changes in equity for 2024/25		
Remeasurement on pensions	20	1,024
Surplus after tax for the year		1,634
Total comprehensive income for 2024/25		**2,658**
Balance as at 31 March 2025		**23,997**
Changes in equity for 2025/26		
Remeasurement on pensions	20	(843)
Surplus after tax for the year		410
Total comprehensive expenditure for 2025/26		**(433)**
Balance as at 31 March 2026		**23,564**

The accounting policies and notes on pages 124-160 form part of these financial statements.

Statement of cash flows

For the year ended 31 March 2026

	Notes	2025/26 £'000	2024/25 £'000
Cash flows from operating activities			
Operating surplus	SoI&E	324	1,766
Adjustments for non-cash transactions			
Depreciation	8	3,311	3,141
Depreciation of right-of-use assets	9	4,252	4,791
Amortisation	10	81	59
(Gain)/Loss on disposal of non-current assets	6	(30)	126
Decrease in trade and other receivables	11,12	55	190
(Decrease)/Increase in trade and other payables	15,16	(5,900)	11,538
Increase in provisions	18	672	705
Decrease/(Increase) in retirement pension	20	808	(1,402)
Net cash inflow from operating activities		**3,573**	**20,914**
Cash flows from investing activities			
Purchases of property, plant and equipment	8	(3,330)	(3,795)
Purchases of right-of-use assets		(585)	-
Purchases of intangible assets	10	-	(99)
Proceeds from sale of non-current assets		30	7
Net cash outflow from investing activities		**(3,885)**	**(3,887)**
Cash flows from financing activities			
Receipt for lease receivables	14	992	644
Payments of lease liabilities	17	(6,235)	(5,588)
Net cash outflow from financing activities		**(5,243)**	**(4,944)**
(Decrease)/Increase in cash and cash equivalents in the year		**(5,555)**	**12,083**
Cash and cash equivalents at beginning of year		**20,353**	**8,270**
(Decrease)/Increase in cash and cash equivalents in the year		(5,555)	12,083
Closing net funds	**13**	**14,798**	**20,353**

The accounting policies and notes on pages 124-160 form part of these financial statements.

Notes to the accounts

For the year ended 31 March 2026

1. Basis of presentation and principal accounting policies

The Office of Communications (Ofcom) is a statutory corporation that provides a broad range of regulatory services and is domiciled in the United Kingdom. The financial statements of Ofcom for 31 March 2026 have been prepared in accordance with the International Financial Reporting Standards (IFRS) issued by the International Accounting Standards Board (IASB) as well as interpretations issued by the International Financial Reporting Interpretations Committee (IFRIC) in conformity with the requirements of the Companies Act 2006.

Ofcom shall observe all relevant guidance issued by HM Treasury and DSIT, and have regard to the requirements of the Financial Reporting Manual (FReM) considered to the extent that they clarify or build on those requirements.

These financial statements have been prepared on a going concern basis under the historical cost convention, except for the revaluation of certain non-current assets and financial instruments that are measured at revalued amounts or fair value, if any, under the accounts direction from DSIT.

Amounts in the financial statements are stated in pounds sterling, to the nearest thousand, which is the functional currency of Ofcom.

a) Adoption of new and revised standards

Certain new standards, amendments and interpretations to existing standards, listed below, have been published but do not have any material impact on the financial statements of Ofcom. The standards and statements below relate to the current accounting period. For Ofcom, the transition dates were at the start of the financial year on 1 April 2025.

These amendments have no impact on our figures for the financial year ended 31 March 2026.

- Amendments to IAS 21 Lack of Exchangeability, applicable to annual periods beginning on or after 1 January 2025. This requires a consistent approach to assessing whether a currency is exchangeable and, when it is not, to determining the exchange rate to use and the disclosures to provide.

Other new standards, amendments and interpretation to existing standards, listed below, have been published but do not have any material impact on the financial statements of Ofcom and these relate to future accounting periods.

- Amendments to IFRS 9 and IFRS 7 Amendments to the Classification and Measurement of Financial Instruments, applicable to annual periods beginning on or after 1 January 2026. This clarifies how contractual cash flows on financial assets with environmental, social and governance (ESG) and similar features should be assessed when determining if they are consistent with a basic lending arrangement and, hence, whether they are measured at amortised cost or fair value. Clarifies the date on which a financial asset or financial liability can be derecognised when settlement is via an electronic cash transfer. Requires additional disclosures for certain equity investments and financial investments with contingent features.
- Annual Improvements to IFRS (Accounting Standards Volume 11, applicable to annual periods beginning on or after 1 January 2026). These are minor amendments to IFRS 1 First-time Adoption of International Financial Reporting Standards, IFRS 7 Financial Instruments: Disclosures, IFRS 9 Financial Instruments, IFRS 10 Consolidated Financial Statements and IAS 7 Statement of Cash Flows.

- IFRS 18 Presentation and Disclosure in Financial Statements, applicable to annual periods beginning on or after 1 January 2027. This introduces new requirements for classification of income and expenses in specified categories and presentation of defined subtotals in the Statement of Income and Expenditure, enhanced guidance and requirements for more useful aggregation and disaggregation of information in the primary financial statements and in the notes; and additional disclosures about management-defined performance measures related to the Statement of Income and Expenditure. Supersedes IAS 1 Presentation of Financial Statements.

b) Income recognition

Income comprises the fair value of the consideration received or receivable in the ordinary course of Ofcom's activities. Income is shown net of value-added tax, returns, rebates and discounts. Ofcom recognises income when the amount can be reliably measured, and it is probable that future economic benefits will flow to the entity.

The implication of adopting IFRS 15 directly has been assessed, however given the nature of Ofcom's activities and that IFRS 15 relates to commercial organisations it was not considered fully appropriate. Accordingly, IAS 8(10) has been applied to adapt IFRS 15 to Public Sector context, to develop an accounting policy that provides information that is relevant and reliable. In doing so, the definition of a contract has been broadened to include legislation and regulation.

IFRS 15 Revenue from Contracts with Customers has a five-stage model for the recognition of income from contracts with customers. The core principle was to recognise income so that it depicts the transfer of promised goods or services to customers in an amount that reflects the consideration to which the entity expects to be entitled to in exchange for those goods or services. Ofcom considered the five-step process and determined no change to the income recognition approach:

- Ofcom's regulatory activities are carried out at a sector level and thus are not specific to individual customers except for the BBC. Ofcom is required by the statute to raise income from each of the sectors it regulates such that it covers the costs to be incurred by Ofcom in regulating that sector together with a proper apportionment of Ofcom's 'common costs' to each of those sectors. Therefore, legislation provides the enforceability on both parties to enable Ofcom to recover its costs from stakeholders.
- The performance obligations relate to the underlying work to be undertaken by Ofcom as regulator of the Communications sector, and as set out in the published Annual Plan. The performance obligations are satisfied when Ofcom has carried out its regulatory duties.
- In each financial year, Ofcom is required to balance its costs with its income. To ensure income reflects costs to the appropriate sector, costs are allocated to sectors/stakeholders in line with the Statement of Charging Principles.
- Ofcom updates the estimated income to represent faithfully the circumstances present at the end of the financial year and the changes in circumstances during the financial year; and publishes the fees and charges for the year ahead in the tariff tables.
- Thus, income is calculated and recognised in the year the performance obligations (costs) are incurred, based on cost recovery as set out in the Ofcom budget and adjusted for any under or over recoveries from the previous year. These are accounted for respectively as accrued income in assets and deferred income in liabilities, as there is little or no uncertainty surrounding the recoverability of accrued income, and the reimbursement of deferred income reported on the Statement of Financial Position.
- Income is also recognised for those costs where fees and charges cannot be raised to stakeholders, primarily for the cost of online safety and spectrum management through the retention of Wireless Telegraphy Act (WTA) licence fees in accordance with S401 of the Communications Act 2003 and the Statement of Funding Principles.
- Ofcom's Income Recognition Policy is appropriate and in line with the requirements of IFRS 15 as adapted through IAS 8(10) and HM Treasury's interpretation for the Public Sector.

Ofcom's sources of income are grant-in-aid, WTA receipts retention, stakeholder income and other income such as rental income.

Grant-in-aid from DSIT

Grant-in-aid is provided from DSIT for the funding of the 700MHz clearance programme. This programme oversees the clearance (including mitigation of potential interference) of the UHF 700MHz band. Clearance is undertaken by third parties who are funded by way of capital grants that have been considered and approved in principle by the Spectrum Clearance and Awards Programme Management Board (SCAP-MB), with final approval by HM Treasury.

The grant recipients for the programme request funding from Ofcom once the grant conditions have been satisfied. For awarded grants, Ofcom will only pay monies for actual costs incurred and will recognise the costs on agreement to pay the recipient the requested funds.

WTA receipts retention

Fees are payable to Ofcom in relation to our spectrum management function. Following the enactment of the Digital Economy Act 2017, Ofcom may retain such sums to fund its general spectrum management functions, as well as to meet the costs of undertaking its other functions for which it cannot otherwise levy fees and charges. As agreed with both HM Treasury and DSIT, WTA receipts will also be used to fund preparatory work for new duties including Online Safety. The monthly retention amount is determined by the planned expenditure for these functions. Income recognition is on an accrual basis with any over or under recovery adjusted for in the following month's retention amount.

Stakeholder income

Networks and Services, and Postal services administrative fees

These fees are charged to stakeholders in the Networks and Services and Postal Services which operate under a non-licensed regime but fall within Ofcom's regulatory powers. These charges are a combination of both planned expenditure for our regulatory work as set out in the Plan of Work and prior year adjustments. This income is accounted for on an accrual basis. Following finalisation of costs at year end, income in excess of the cash expenditure is classified as deferred income and presented on the Statement of Financial Position as a payable. Conversely, cash expenditure in excess of income received is classified as accrued income and presented on the Statement of Financial Position as a receivable at the end of the reporting date. Any over or under recovery is reflected in the following financial year's costs.

Broadcasting licence fees

Income from broadcasting licence fees represents the amount invoiced to holders of broadcasting licences for our planned regulatory works including any prior year adjustments. This income is accounted for on an accrual basis. Income in excess of the cash expenditure in the broadcasting sector is classified as deferred income and presented on the Statement of Financial Position as a payable. Cash expenditure in excess of income received is classified as accrued income and presented on the Statement of Financial Position as a receivable at the end of the reporting date. Any over or under recovery is reflected in the following financial year's costs.

Application fees

For practical reasons, we charge fixed fees for discrete regulatory activities within the control of individual stakeholders (for example, a broadcasting licence application) or where relevant turnover is not an appropriate basis for charging (for example, community radio). These fees are non-refundable and, accordingly, recorded as revenue on receipt of the stakeholder application. However, any under or over recovery is offset against the total sector's costs in the following year. For example, if the total expenditure for radio applications exceeds the revenue from the applications, the under recovery will be included in the total radio regulatory costs to be recovered from radio licence fee payers.

Networks and Information Systems (NIS)

Income from NIS stakeholders represents the amounts due from designated operators of essential services for our regulatory work. This income is accounted for on an accrual basis. As per the NIS regulations, this income is recovered in arrears; thus, the cash expenditure is classified as accrued income and presented on the Statement of Financial Position as a receivable at the end of the reporting date.

Other income

Non-statutory income is accounted for on an accruals basis and is matched with the expenditure towards which it contributes.

Ofcom is required by legislation to produce a statement of income received, income outstanding, likely to be paid or recovered, and the costs in respect of its regulatory functions. This is shown in Note 2 to the financial statements, thus providing transparency on Ofcom's deferred and accrued income per sector.

c) MG Alba

In accordance with Section 210 of the Communications Act 2003 and Section 183 of the Broadcasting Act 1990, the sums paid by the Scottish Ministers to Ofcom are subsequently paid by Ofcom to the Gaelic Broadcasting Fund managed by MG Alba. As a result, this is not reflected in Ofcom's financial statements.

d) Receipts collected by Ofcom within the scope of Section 400 of the Communications Act 2003

Under Section 400 of the Communications Act 2003, Ofcom is required to collect fees and payments.

The income collected is from five main sources:

- WTA licence fees
- Government department spectrum fees
- Financial penalties
- Additional payments from television and radio licensees
- Geographic numbering

The income collected (excluding that retained under the Digital Economy Act 2017) was passed to the UK Consolidated Fund at HM Treasury, the Department of Finance and Personnel for Northern Ireland (DFPNI) and to the Treasuries of the Isle of Man, the Bailiwick of Jersey and the Bailiwick of Guernsey under Statutory Instrument 1991, Numbers 998, 1710 and 1709 respectively, directly or via DSIT as Ofcom's sponsoring body.

Ofcom prepares a separate set of financial statements to 31 March each year for the purposes of Section 400 of the Communications Act 2003 which are laid before Parliament.

Thus, no receipts, payments or related Statement of Financial Position items are made in Ofcom's financial statements in respect of Section 400 related transactions, unless payments and fees have been collected and deposited into Ofcom's main bank account at the end of the reporting date.

e) Property, plant and equipment

Property, plant and equipment includes the purchase of new assets and extensions to, enhancements to or replacement of, existing assets.

Where property, plant and equipment qualifies for recognition as an asset, it is initially measured at its cost. The minimum capitalisation threshold is £2,500 and property, plant and equipment is recorded at cost or deemed cost, less accumulated depreciation, and any impairment losses. Capitalisation thresholds are applied to individual items unless it is more appropriate to apply the criteria to an aggregated value. For example, fixed computer hardware such as servers, firewalls and network switches used in offices are capitalised, whereas low-value, short-life moveable IT equipment is expensed.

Any additional costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to Ofcom and the cost of the item can be measured reliably. The carrying amount of the replaced part is derecognised.

For subsequent measurement of all its property, plant and equipment, Ofcom follows the cost method, as permitted under IAS 16 Property, Plant and Equipment.

Property, plant and equipment are depreciated on a straight-line basis, at rates estimated to write off their book values over their estimated useful lives as follows:

Leasehold improvements	Period of the lease
Fixtures and fittings	7 years
Office and field equipment	4 to 7 years
Computer hardware	3 to 5 years
Vehicles	5 years

Depreciation is charged to the Statement of Income and Expenditure from the month following that in which an asset is brought into service. The assets' residual values and useful lives are reviewed and adjusted if appropriate, at the end of each reporting period.

Assets under construction represent costs incurred in developing tangible assets. Upon completion, these assets will be transferred to the relevant asset class and depreciated according to the accounting policy.

Gains and losses on disposals are recognised within '(Gain)/Loss on disposal of non-current assets' in the 'Other operating expenditure' note per the Statement of Income and Expenditure.

f) Right-of-use assets and lease liabilities

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

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

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

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

The minimum capitalisation threshold is £2,500 and right-of-use assets are recorded at total costs of the leased contract, less accumulated depreciation, and any impairment losses. Capitalisation thresholds are applied to individual items unless it is more appropriate to apply the criteria to an aggregated value.

After initial measurement, the carrying amount of the right-of-use asset is adjusted by the same amount as the adjustment to the carrying value of the lease liability. There is no immediate gain or loss, but the revised cash flows will impact the Statement of Income and Expenditure over the remaining term of the lease. Exceptions to this principle are when a reduction in the carrying value of the lease liability is greater than the carrying value of the related right-of-use asset at the point of remeasurement, in which case the asset is reduced to nil and the excess is recognised in the Statement of Income and Expenditure, and in many cases where a lease modification decreases the scope of an existing lease. Revaluation of right-of-use assets, if any, will be recognised in the revaluation reserve.

Ofcom measures the lease liability at the present value of the lease payments unpaid at the commencement date, discounted using the interest rate implicit in the lease if that rate is readily available or in accordance with HM Treasury rate of 5.32% for calendar year 2026 (4.81% for calendar year 2025).

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

After initial measurement, the liability will be reduced for payments made and increased for interest. It is remeasured to reflect any reassessment or modification, or if there are changes in in-substance fixed payments.

When the lease liability is remeasured, the corresponding adjustment is reflected in the right-of-use asset, or the Statement of Income and Expenditure if the right-of-use asset is already reduced to zero.

Ofcom has elected to account for short-term leases and leases of low-value assets using the practical expedients. Instead of recognising a right-of-use asset and lease liability, the payments in relation to these are recognised as an expenditure in the Statement of Income and Expenditure.

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

Initial direct costs

These are the incremental costs of obtaining a lease that would not have been incurred if the lease had not been obtained. These might include costs such as finder's fees, commissions to agents for establishing the lease and up-front fees. Ofcom has incurred such costs because of signing new leases during the year and these have been added to the right-of-use assets in the financial statements.

Use of hindsight

An entity may use hindsight in determining the lease term if the contract contains options to extend or terminate the lease. It is available only when an entity follows a modified retrospective approach. A key benefit of a modified retrospective approach is that an entity can transition its operating leases using information as at the date of initial application.

Subleases

IFRS 16 Leases requires an intermediate lessor to classify subleases as a finance lease or an operating lease as follows:

- If the head lease is a short-term lease, the sublease is classified as an operating lease.
- Otherwise, the sublease is classified with reference to the right-of-use asset arising from the head lease, rather than with reference to the underlying asset.

Ofcom has classified its subleases as finance lease and therefore:

- derecognises the right-of-use asset relating to the head lease that it transfers to the sublessee and recognises the net investment in the sublease;
- recognises any difference between the right-of-use asset and the net investment in the sublease in the Statement of income and expenditure as (Gain)/Loss on disposal of non-current assets; and
- retains the lease liability relating to the head lease in the Statement of Financial Position, which represents the lease payments owed to the head lessor.

During the sublease, Ofcom, as the intermediate lessor, recognises interest expense on the head lease (lease liability) and finance income on the sublease in the Statement of Income and Expenditure.

g) Intangible assets

After initial recognition, an intangible asset is carried at its cost less any accumulated amortisation and any accumulated impairment losses as per IAS 38 Intangible Assets. Expenditure capitalised includes the costs of software applications, related licence fees, and the information technology which relates to the development of our core systems. The minimum capitalisation threshold is £2,500. Capitalisation thresholds are applied to individual items unless it is more appropriate to apply the criteria to an aggregated value.

Internally generated intangible non-current assets, such as computer software, are recognised only if an asset is created that can be identified. Where no internally generated intangible asset can be recognised, development cost is recorded as an expenditure in the period in which it is incurred.

Any additional costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to Ofcom and the cost of the item can be measured reliably. The carrying amount of the replaced part is derecognised.

Amortisation of capitalised intangible asset is charged to the Statement of Income and Expenditure on a straight-line basis, from the month following that in which an asset is brought into service, over the estimated useful life of the asset of 3 to 5 years. The assets' residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period.

Systems under development comprise of costs incurred in developing software, which will replace some of the current applications. Upon completion, these assets will be transferred to the relevant asset class and amortised according to the accounting policy.

Gains and losses on disposals are recognised within '(Gain)/Loss on disposal of non-current assets' in the 'Other operating expenditure' note per the Statement of Income and Expenditure.

h) Impairment of property, plant and equipment, intangible assets and right-of-use assets

At each reporting date, the carrying value of non-current assets is reviewed to determine if there is some indication that the carrying value of the assets may have been impaired as per IAS 36 Impairment of Assets.

An asset's carrying amount is written down immediately, as an impairment loss, to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

On adoption of IFRS 16, all impairment and onerous leases across existing leased properties were remeasured to take account of the impact of the change in accounting for leases on the measurement of impairments. No changes in the underlying assumptions were made during this remeasurement.

Material impairments are disclosed separately in the notes to the Statement of Income and Expenditure and the Statement of Financial Position. Assets that suffered impairment are reviewed for reversal of the impairment at each reporting date.

i) Financial instruments

Trade and other receivables

Trade receivables are amounts due from stakeholders for licences, fees and charges. If collection is expected in one year or less (or in the normal operating cycle of the business if longer), they are classified as current assets. If not, they are presented as non-current assets.

Trade and other receivables are non-interest bearing and recognised initially at fair value less any write-off for impairment. Gains and losses on subsequent measurement are recognised as fair value entirely in the Statement of Income and Expenditure.

Prepayments are payments which have been made but the benefits of which have not been consumed.

Accrued income – see Note 1(b) income recognition.

Cash and cash equivalents

Cash and cash equivalents include cash in hand, and deposits held at call with banks. Interest income receivable on cash and cash equivalents is recognised as it is earned.

Trade and other payables

Trade payables are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if payment is due within one year or less (or in the normal operating cycle of the business if longer). If not, they are presented as non-current liabilities.

Trade and other payables are non-interest bearing and recognised initially at fair value.

Other payables represent money owing to third parties at the reporting date.

Deferred income – see Note 1(b) income recognition.

Financial risks and impairment of financial instruments

IAS 32 Financial Instruments Presentation requires disclosure of the role which financial instruments have had during the year in creating or changing the risks an entity faces in undertaking its activities. Ofcom has no significant exposure to liquidity, interest rate or currency risks. Because of the nature of activities and the way in which Ofcom is financed, it is not exposed to the degree of financial risks faced by commercial business entities.

Moreover, financial instruments play a limited role in creating or changing risk as compared to listed companies to which IAS 32 applies. Ofcom has limited powers to borrow or invest surplus funds. Financial assets and liabilities that are generated by day-to-day operational activities do not change the risks facing Ofcom in undertaking its activities.

The adoption of IFRS 9 Financial Instruments has no material impact on Ofcom's results. Ofcom's trade receivables or contract assets have no significant financing component nor exposure to credit risks, with any under recovery of stakeholder fees each year to be recovered through the following years' tariffs.

Ofcom has assessed the loss allowance at initial recognition at an amount equal to lifetime expected credit loss, and the outcome was immaterial. Therefore, to ensure this remains the same throughout the life of the receivable, Ofcom continues to appraise the robustness of its monthly credit control and impairment of financial assets, if any, at the end of each financial year.

j) Employee benefits

Pensions

Ofcom has a range of pension plans which include a defined contribution plan, two defined benefit plans and an unfunded plan.

Defined contribution scheme

A defined contribution plan is a post-employment benefit under which Ofcom pays contributions into a separate entity and will have no legal or constructive obligation to pay further amounts.

Obligations under Ofcom's defined contribution scheme are recognised within staff costs as an expenditure in the Statement of Income and Expenditure as incurred. New employees may join the stakeholder pension scheme, which is a defined contribution scheme.

Defined benefit plans

A defined benefit plan is a post-employment benefit where the benefits its members are entitled to are predetermined by a formula. Ofcom's net obligation in respect of defined benefit pension plans is calculated separately for each plan by estimating the amount of future benefit that employees have earned during their membership of the plan. That benefit is discounted to determine its present value, and the fair value of plan assets is deducted. The discount rate is the yield at the reporting date on high-quality bonds that have maturity dates approximating the terms of Ofcom's obligations and that are denominated in the same currency in which the benefits are expected to be paid. The calculation is performed annually by a qualified actuary using the projected unit credit method.

When the calculation results in a benefit to Ofcom, the recognised asset is limited to the present value of any future refunds. Actuarial gains and losses are recognised in other comprehensive income/(expenditure) within the Statement of Comprehensive Net Income/(Expenditure) in full in the period in which they occur. Interest income and costs, and administration costs of the defined benefit plans, are recognised in the Statement of Income and Expenditure in the current period.

Ofcom participates in two defined benefit pension schemes which relate to staff that transferred to Ofcom from legacy regulators. These schemes are closed to new members, and following consultation with Plan members, have been closed for future accrual as from 1 June 2011.

The Ofcom Defined Benefit Pension Plan provides benefits that are broadly equivalent to the Principal Civil Service Pension Scheme (PCSPS). The second scheme is the Ofcom (Former ITC) Staff Pension Plan. This is a multi-employer scheme with Ofcom, S4C, S4C Masnachol and the Advertising Standards Authority (ASA) as participating employers, the financial statements represent Ofcom's share of the assets and liabilities. The assets of both schemes are held in separately administered trusts.

IAS 19 Employee Benefits requires that, where a scheme is in surplus according to the IAS 19 assumptions, the surplus can only be recognised on the Statement of Financial Position if an economic benefit is 'available' to it because of the surplus.

Unfunded schemes

Ofcom also has liabilities in respect of pension payments to two former Chairmen of the Independent Television Commission, one former Chairman of the Radio Authority and two former Directors General of The Office of Telecommunications. These unfunded benefits are accounted for under IAS 19 via a provision in the Statement of Financial Position equal to the actuarial value of these liabilities.

Colleagues leave liability

Under IAS 19, all costs must be recorded as an expenditure as soon as the obligation to pay employees arises. This includes the cost of any untaken leave as at the year end.

Colleagues who have completed five years of continuous service are entitled to a paid sabbatical of five weeks and thereafter accrue one week for each additional year of service subject to a maximum of ten weeks.

An accrual, based on management's best estimates using current salary data, is included as part of accruals. As from 1 January 2008, this benefit was withdrawn for new employees.

k) Provisions

Provisions are recognised when:

The severance package for some colleagues who transferred to Ofcom on their old Civil Service terms and conditions of employment are provided from the date of early retirement until retiring age. The colleague receives an annual compensation payment equal to the preserved pension which is paid by monthly instalments in arrears like a pension. It begins to accrue on the day immediately following the date of retirement and continues until the preserved pension comes into payment, when it stops.

Ofcom has a present legal or constructive obligation as a result of past events and for estimated third-party legal costs and damages in respect of challenges to regulatory decisions of Ofcom where it is judged probable that these will be payable; it is probable that an outflow of resources will be required to settle the obligation; and the amount has been reliably estimated. Provisions are not recognised for future operating losses.

A provision within other provisions has been recognised for potential tax liabilities arising from the treatment of two office holders who, in prior periods, should have been classified as employees for tax purposes and therefore subject to PAYE and National Insurance contributions. Based on current assessments, it is considered probable that a payment will be required to HMRC in respect of these liabilities, and the amount has been estimated on a reasonable basis.

Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations. A provision is recognised even if the likelihood of an outflow with respect to any one item included in the same class of obligations may be small.

l) Foreign exchange

Transactions designated in foreign currencies are translated into pounds sterling at the rate of exchange prevailing at the transaction date. Monetary assets and liabilities designated in foreign currencies are translated at the rates prevailing at the reporting date with the resulting profit or loss recognised in the Statement of Income and Expenditure for the year.

m) Current tax

HM Revenue and Customs has ruled that Ofcom's regulatory functions do not constitute a trading business. Consequently, Ofcom is unable to recover VAT on expenditure which it incurs as part of its regulatory activities.

Corporation Tax is assessable on non-regulatory income.

n) Segmental analysis

A segment is a distinguishable component of the organisation that is engaged either in providing products or services (business segment), or in providing products or services within a particular economic environment (geographical segment) and is subject to risks and rewards that are different from those of other segments. No analysis of Ofcom's turnover from operations by geographical segment or business segment has been presented as all Ofcom's activities are carried out in the UK and within the regulatory sector. However, to meet with the requirements of the Communications Act 2003 to provide information on costs and fees, Note 2 to these financial statements presents the Statement of Income and Expenditure for the year under review by sector.

o) Areas of judgement and key sources of estimation uncertainty

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, disclosures of contingent assets and liabilities and the reported amounts of income and expenditure during the reporting period. Actual results could differ from these estimates. Information about such judgements and estimations is contained in the accounting policies or the notes to the financial statements, and the key areas are summarised below.

The areas of judgement that have the most significant effect on the amounts recognised in the financial statements are as follow:

- Provisions – accounting policy (k)
- Income recognition and assessment of unbilled income – accounting policy (b)

The sources of estimation uncertainty that have a risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are as follows:

- Estimation of liabilities for pensions and other post-retirement benefits – accounting policy (j)
- Judgement about whether a contract contains a lease (f)

2. Sectoral analysis

The analysis below refers to income by sector for the year ended 31 March 2026, together with attributable costs.

This is prepared in accordance with the Communications Act 2003 and Postal Services Act 2011 and not in terms of IFRS 8 Operating Segments, as per the accounting policy Note 1(n).

	Spectrum Management £'000	Spectrum Clearance £'000	Satellite Filings £'000	Network and Information Services £'000	Networks and Services £'000	Broadcasting £'000	Online Safety £'000	Postal Regulation £'000	Other regulatory activities £'000	2025/26 Total £'000	2024/25 Total £'000
Income											
Licence, regulation and administration fees	-	-	458	48	38,356	22,892	-	3,242	3,555	68,551	71,765
Application fees	-	-	-	-	120	97	-	-	-	217	415
Grant-in-aid (GIA)	-	-	-	-	-	-	-	-	-	-	262
WTA receipts retention	57,588	-	-	-	-	-	91,726	-	15,457	164,771	151,220
Accrued/ (Deferred) income	(1,422)	-	280	743	(627)	(1,600)	(4,175)	1,104	(1,981)	(7,678)	(14,181)
Operating income	**56,166**	**-**	**738**	**791**	**37,849**	**21,389**	**87,551**	**4,346**	**17,031**	**225,861**	**209,481**
Other income	591	-	8	9	420	237	971	48	189	2,473	672
Interest receivable	176	-	2	3	125	70	288	14	56	734	842
Total cash income	**56,933**	**-**	**748**	**803**	**38,394**	**21,696**	**88,810**	**4,408**	**17,276**	**229,068**	**210,995**
Adjustment to operating expenditure	(767)	-	(10)	(12)	(545)	(307)	(1,259)	(62)	(245)	(3,207)	(1,514)
Other costs	(56,166)	-	(738)	(791)	(37,849)	(21,389)	(87,551)	(4,346)	(17,031)	(225,861)	(209,481)
Total cash operating expenditure	**(56,933)**	**-**	**(748)**	**(803)**	**(38,394)**	**(21,696)**	**(88,810)**	**(4,408)**	**(17,276)**	**(229,068)**	**(210,995)**
Surplus on cash costs basis	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Comparative costs by sector											
Year ended 31 March 2026	**(56,933)**	**-**	**(748)**	**(803)**	**(38,394)**	**(21,696)**	**(88,810)**	**(4,408)**	**(17,276)**	**(229,068)**	**-**
Year ended 31 March 2025	(52,598)	(262)	(757)	(673)	(36,492)	(25,932)	(71,641)	(4,434)	(18,206)	(210,995)	-

The table above is prepared on an adjusted cash basis, which includes capital expenditure and actual contributions to pension schemes but excludes depreciation and amortisation. In accordance with Ofcom's accounting policies, as set out in Note 1(b) to these accounts, grant-in-aid and WTA receipts retention are allocated and matched to costs in the year to which they relate.

Licence and administrative fees: These are set based on Ofcom's estimated cash costs. Where, in the current year, income exceeds expenditure, the surplus is rebated to the relevant stakeholders. Conversely, where expenditure exceeds income, the resulting deficit is recovered from stakeholders, in line with Ofcom's Statement of Charging Principles.

Broadcasting: This includes licence fees charged to Ofcom's licensed broadcasters, as well as the charge to the BBC in relation to its regulatory responsibilities.

Online Safety: Expenditure increased during the year in line with the increased scope of Online Safety duties.

Other regulatory activities comprise:

- expenditure in respect of duties for competition enquiries, public interest test activity, nuisance calls, consumer protection and the costs of our telecom security and Media Act duties; WTA receipts are used to fund these cost categories;
- regulation of Premium Rate Services (PRS);
- commercial activities including spectrum interference work; and
- rental income and related cost recharges from the letting of surplus property space.

Reconciliation from operating expenditure to final operating costs out-turn

	Notes	2025/26 £'000	2024/25 £'000
Operating expenditure – Statement of Income and Expenditure		**228,744**	**209,229**
Adjustments in respect of pension asset and liability		(902)	1,311
Capital expenditure less depreciation and amortisation	8,10	(62)	694
Right-of-use assets depreciation	9	(4,252)	(4,791)
Lease receivables	14	(992)	(644)
Lease payments	17	6,235	5,588
Other adjustments		297	(392)
Cash operating expenditure		**229,068**	**210,995**
Spectrum Clearance	3,6	-	(262)
International Telecommunication Union (ITU) subscription		(2,889)	(2,891)
Non-operating income		(3,207)	(1,514)
Finance operating costs out-turn		**222,972**	**206,328**

Other adjustments reflect year-on-year movements in non-cash items, while non-operating income reflects an increase in legal cost awards and secondee income.

As required by both the Communications Act 2003 and Postal Services Act 2011, the table below shows cash received during the financial year and the amount outstanding for the Network and Services, Broadcasting and Post sectors.

	Cash received £'000	Amount outstanding £'000
Sectors		
Networks and Services	30,666	810
Broadcasting	23,490	57
Premium Rate Services	3,331	88
Post	2,920	-
Total	**60,407**	**955**

3. Income

	Ofcom £'000	Spectrum Clearance £'000	Total 2025/26 £'000	Ofcom £'000	Spectrum Clearance £'000	Total 2024/25 £'000
Grant-in-aid from DSIT						
Spectrum Clearance GIA	-	-	-	-	262	262
Total grant-in-aid	**-**	**-**	**-**	**-**	**262**	**262**
WTA receipts retention						
Spectrum Management WTA	56,166	-	56,166	52,264	-	52,264
Online Safety WTA	87,367	-	87,367	71,160	-	71,160
Ex-post Competition WTA	171	-	171	246	-	246
Nuisance Calls WTA	63	-	63	1	-	1
Consumer Protection WTA	41	-	41	-	-	-
Video Sharing Platform WTA	735	-	735	3,680	-	3,680
Public Interest Test WTA	191	-	191	5	-	5
Telecoms Security Act WTA	5,064	-	5,064	7,298	-	7,298
Network and Information Systems WTA	386	-	386	261	-	261
Less Healthy Foods WTA	306	-	306	489	-	489
Media Act WTA	6,950	-	6,950	3,442	-	3,442
Media Ownership WTA	15	-	15	236	-	236
DRCF AI Advisory Service WTA	988	-	988	1,011	-	1,011
Digital Markets Competition Consumers Act WTA	157	-	157	47	-	47
Premium Rate Services WTA	-	-	-	984	-	984
Satellite Filings	738	-	738	752	-	752
Online Safety Researches Access WTA	184	-	184	-	-	-
Total WTA receipts retention	**159,522**	**-**	**159,522**	**141,876**	**-**	**141,876**
Stakeholder income						
Networks and Services administrative and application fees	37,849	-	37,849	36,247	-	36,247
Broadcasting Act licence and application fees	21,330	-	21,330	25,630	-	25,630
Postal Regulation	4,346	-	4,346	4,404	-	4,404
Video on Demand	59	-	59	128	-	128
Networks and Information Systems	791	-	791	668	-	668
Premium Rate Services	1,964	-	1,964	265	-	265
Sublease income other	386	-	386	153	-	153
Other income	2,821	-	2,821	1,362	-	1,362
Total stakeholder income	**69,546**	**-**	**69,546**	**68,857**	**-**	**68,857**
Total income	**229,068**	**-**	**229,068**	**210,733**	**262**	**210,995**

Broadcasting Act licence and application fees include the charge to the BBC in relation to BBC regulatory responsibilities.

4. Staff costs

	Ofcom £'000	Spectrum Clearance £'000	Total 2025/26 £'000	Ofcom £'000	Spectrum Clearance £'000	Total 2024/25 £'000
Staff costs, including fees paid to Board members, were:						
Salaries and benefits	124,415	-	124,415	113,210	-	113,210
National Insurance costs	16,579	-	16,579	13,057	-	13,057
Pension costs	12,472	-	12,472	11,445	-	11,445
Restructuring costs	1,000	-	1,000	778	-	778
Total staff costs	**154,466**	**-**	**154,466**	**138,490**	**-**	**138,490**

The increase in salaries and benefits reflects growth in our duties relating to Online Safety, Media Act and Premium Rate Services. There is a corresponding increase in National Insurance, as well as an increase in the employer's contribution rate to 15% (2024/25: 13.8%). During the year, 12 (2024/25: 9) employees were seconded to other organisations.

The restructuring costs relate to restructuring activities completed during the year for 38 employees (2024/25: 15) and include costs unpaid at the year end relating to 14 employees (2024/25: 13).

More detailed information in respect of the remuneration and pension entitlements of the senior executives and Group Directors is shown in the remuneration report on pages 110-113.

5. Employee numbers

	2025/26	2024/25
The average number of full-time equivalents (FTE) employees	**1,665**	**1,557**

The number of full-time employees as at 31 March is categorised by management level in the table below. The increase from the previous year is mainly due to additional resources employed for Online Safety duties.

31 March 2026	2025/26	2025/26	2024/25	2024/25
	FTE	%	FTE	%
Administrator	63	4	76	5
Associate	473	28	461	29
Senior Associate	768	46	716	44
Principal	291	17	280	17
Senior Management Specialist	81	5	75	5
Total employees (FTE)	**1,676**	**100**	**1,608**	**100**

Non-Executive members of the Ofcom Board, Content Board, Advisory Committees and employees seconded to Ofcom are excluded from employee numbers.

6. Other operating expenditure

	Ofcom £'000	Spectrum Clearance £'000	Total 2025/26 £'000	Ofcom £'000	Spectrum Clearance £'000	Total 2024/25 £'000
Auditor's remuneration – statutory audit fees	166	-	166	156	-	156
Auditor's remuneration – Section 400	20	-	20	19	-	19
Professional fees	5,735	-	5,735	4,628	-	4,628
Outsourced services	19,614	-	19,614	15,821	-	15,821
Audience and consumer research	9,074	-	9,074	9,449	-	9,449
Technological research and spectrum efficiency projects	446	-	446	318	-	318
Spectrum Clearance scheme	-	-	-	-	262	262
Temporary staff and recruitment	2,942	-	2,942	4,234	-	4,234
Travel and subsistence	2,293	-	2,293	2,190	-	2,190
Premises costs	6,782	-	6,782	6,566	-	6,566
Administration and office expenses	9,776	-	9,776	9,578	-	9,578
Information and technology costs	9,656	-	9,656	9,240	-	9,240
Vehicles	160	-	160	150	-	150
Bad and doubtful debt	-	-	-	11	-	11
Amortisation	81	-	81	59	-	59
Depreciation	3,311	-	3,311	3,141	-	3,141
Depreciation ROU lease assets	4,252	-	4,252	4,791	-	4,791
(Gain)/Loss on disposal of non-current assets	(30)	-	(30)	126	-	126
Total other operating expenditure	**74,278**	**-**	**74,278**	**70,477**	**262**	**70,739**

Spectrum Clearance costs have been presented separately from core Ofcom other operating expenditure to enable consistent comparison between years. The costs incurred during the prior year relate to the decommissioning works carried out at the temporary mast site at Emley Moor.

The increase in Outsourced Services is primarily attributable to additional costs relating to information technology services.

The increase in Professional Fees reflects the engagement of external services in support of digital infrastructure, enhancing efficient and secure ways of working.

The decrease in Temporary Staff and Recruitment reflects higher utilisation of temporary resources in 2024/25 to address short-term skills gaps in Online Safety duties.

7. Taxation

	2025/26 £'000	2024/25 [Represented] £'000
Reconciliation of tax charge		
Surplus before tax for the year	410	1,634
Tax on profit at the UK standard rate of Corporation Tax of 25% (2024/25: 25%)	103	409
Tax effect of:		
Income not subject to tax	(57,076)	(52,790)
Expenses not subject to tax	57,164	52,663
Decrease to brought forward tax losses	(191)	(282)
Tax charge	-	-

At the reporting date, Ofcom had unutilised tax losses available for offset against future taxable income of £8,376k (2024/25: £9,138k). No deferred tax asset is recognised in respect of these losses as it is not probable that sufficient taxable income will arise against which the losses can be utilised.

During the year, Ofcom updated its tax computation methodology following its latest tax submission. Accordingly, the prior year numbers have been represented to align with the actual returns submitted to HMRC. This has no impact on the tax charge for the year.

8. Property, plant and equipment

	Leasehold improvements £'000	Fixtures and fittings £'000	Office and field equipment £'000	Computer hardware £'000	Vehicles £'000	Assets under construction £'000	Total £'000
Cost							
At 1 April 2024	**10,835**	**2,234**	**15,574**	**3,758**	**710**	**592**	**33,703**
Additions during year	345	375	5	35	-	3,035	3,795
Disposals	-	(65)	(112)	(234)	(28)	-	(439)
Transfers	271	56	503	85	35	(950)	-
At 31 March 2025	**11,451**	**2,600**	**15,970**	**3,644**	**717**	**2,677**	**37,059**
Additions during year	304	149	298	-	17	2,562	3,330
Disposals	-	(73)	(704)	(557)	-	-	(1,334)
Transfers	606	116	2,783	535	578	(4,618)	-
Cost at 31 March 2026	**12,361**	**2,792**	**18,347**	**3,622**	**1,312**	**621**	**39,055**
Depreciation							
At 1 April 2024	**4,356**	**1,583**	**10,723**	**2,331**	**710**	**-**	**19,703**
Charge for the year	935	287	1,102	811	6	-	3,141
Disposals	-	(56)	(112)	(233)	(28)	-	(429)
At 31 March 2025	**5,291**	**1,814**	**11,713**	**2,909**	**688**	**-**	**22,415**
Charge for the year	1,028	218	1,292	752	21	-	3,311
Disposals	-	(73)	(704)	(557)	-	-	(1,334)
Accumulated depreciation at 31 March 2026	**6,319**	**1,959**	**12,301**	**3,104**	**709**	**-**	**24,392**
NBV 31 March 2026	**6,042**	**833**	**6,046**	**518**	**603**	**621**	**14,663**
NBV 31 March 2025	6,160	786	4,257	735	29	2,677	14,644

Equipment purchased for the Spectrum Clearance and Awards programme has been included in our asset registers under Field Equipment.

9. Right-of-use assets

Ofcom leases of assets include buildings, vehicles and office equipment. Information about leases for which Ofcom is a lessee is presented below.

	Buildings £'000	Vehicles £'000	Others £'000	Total £'000
Cost				
At 1 April 2024	**55,308**	**584**	**114**	**56,006**
Additions during year	12	-	44	56
Disposals	(7,832)	(25)	-	(7,857)
At 31 March 2025	**47,488**	**559**	**158**	**48,205**
Additions during year	13,546	163	-	13,709
Disposals	-	(44)	-	(44)
Cost at 31 March 2026	**61,034**	**678**	**158**	**61,870**
Depreciation				
At 1 April 2024	**22,370**	**328**	**81**	**22,779**
Charge for the year	4,662	107	22	4,791
Disposals	(4,359)	(25)	-	(4,384)
At 31 March 2025	**22,673**	**410**	**103**	**23,186**
Charge for the year	4,150	80	22	4,252
Disposals	-	(44)	-	(44)
Accumulated depreciation at 31 March 2026	**26,823**	**446**	**125**	**27,394**
NBV 31 March 2026	**34,211**	**232**	**33**	**34,476**
NBV 31 March 2025	24,815	149	55	25,019

During the year, Ofcom entered into a number of new lease arrangements and undertook several lease modifications. These included the acquisition of a new office in Warrington and additional office space in Manchester. In addition, the lease terms for the London office, the Fife mast site, vehicles, and printers were extended by 10 years, 20 years, 2 years, and 2 years respectively.

10. Intangible assets

	Software licences £'000	Information technology £'000	Systems under development £'000	Total £'000
Cost				
At 1 April 2024	**4,382**	**12,439**	**-**	**16,821**
Additions during year	-	-	99	99
Disposals	(30)	(27)	-	(57)
Transfers [Represented]	-	99	(99)	-
At 31 March 2025 [Represented]	**4,352**	**12,511**	**-**	**16,863**
Disposals	-	(554)	-	(554)
Cost at 31 March 2026	**4,352**	**11,957**	**-**	**16,309**
Amortisation				
At 1 April 2024	**4,379**	**12,333**	**-**	**16,712**
Charge for the year	1	58	-	59
Disposals	(30)	(27)	-	(57)
At 31 March 2025	**4,350**	**12,364**	**-**	**16,714**
Charge for the year	1	80	-	81
Disposals	-	(554)	-	(554)
Accumulated amortisation at 31 March 2026	**4,351**	**11,890**	**-**	**16,241**
NBV 31 March 2026	**1**	**67**	**-**	**68**
NBV 31 March 2025	2	147	-	149

The prior year's comparative balances have been represented to reflect a reclassification of £99k from Systems under development to Information technology. The adjustment has no impact on total cost or net book value.

11. Trade and other receivables: current assets

	As at 31 March 2026 £'000	As at 31 March 2025 £'000
Trade receivables	1,012	531
Other receivables	349	71
Prepayments	7,800	8,953
Staff loans and advances	113	80
Accrued income - other	76	-
Accrued income - stakeholder	3,781	2,532
Accrued income - WTA receipts	1,093	1,301
Total trade and other receivables: current assets	**14,224**	**13,468**

The increase in trade receivables is mainly attributable to invoices raised in March, the majority of which were settled in April.

The increase in other receivables relates mainly to the Digital Regulation Cooperation Forum (DRCF) project.

The decrease in prepayments is primarily attributable to a reduction in the volume of supplier invoices relating to future accounting periods compared to the prior year.

The increase in accrued income - stakeholder reflects expenditure in the relevant sectors being higher than budgeted.

12. Trade and other receivables: non-current assets

	As at 31 March 2026 £'000	As at 31 March 2025 £'000
Accrued income - stakeholder	1,282	2,093
Total trade and other receivables: non-current assets	**1,282**	**2,093**

The decrease reflects a reduced variance between budgeted costs and fees in the broadcasting sector.

13. Cash and cash equivalents

	As at 31 March 2026 £'000	As at 31 March 2025 £'000
Commercial banks and cash in hand	14,798	20,353
Total cash and cash equivalents	**14,798**	**20,353**

All activities and cash balances relating to Licence Fees and Penalties are separated from the Ofcom accounts and are disclosed in the Section 400 accounts.

The decrease reflects lower income retention this year. Some of the income received for additional regulatory activities towards the end of 2024/25, was no longer required and subsequently returned to stakeholders.

14. Lease receivables

A maturity analysis of lease payments receivable based on undiscounted gross and discounted net cash flows for the rent due on the sublet of part of the London building is reported in the table below:

	As at 31 March 2026 £'000	As at 31 March 2025 £'000
Maturity analysis - contractual cash flows: undiscounted		
Year 1	1,011	991
Year 2	1,032	1,012
Year 3	1,052	1,031
Year 4	1,073	1,052
Year 5	-	1,073
More than five years	-	-
Total lease receivables: undiscounted	**4,168**	**5,159**
Finance income for sublease	(421)	(618)
Total lease receivables: discounted	**3,747**	**4,541**
Amounts recognised in the Statement of Financial Position		
Lease receivables: current assets	848	794
Lease receivables: non-current assets	2,899	3,747
Total lease receivables: discounted	**3,747**	**4,541**
Amounts recognised in the Statement of Income and Expenditure		
Interest on lease receivables (included in finance income)	(198)	(215)
Income from subleasing right-of-use assets (included in income)	(386)	(153)
Amounts recognised in the Statement of Cash Flows		
Total cash inflow for sublease	992	644

Leases are discounted at a single nominal rate for leases, which for the full 2026 calendar year is 5.32% (2025: 4.81%).

The lease contract substantially transfers all the risks and benefits for using the space from Ofcom to the subtenant. This means that contractually, the right-of-use asset can only be used by the subtenant and they must return the property to its original state at the end of the sublease. In addition to the rent paid by the subtenants, associated maintenance and running expenses are also recharged to them. There is no impact on the terms and conditions of the original lease between Ofcom and the landlord and Ofcom will continue to meet its obligations to the landlord.

15. Trade and other payables: current liabilities

	As at 31 March 2026 £'000	As at 31 March 2025 £'000
Trade payables	1,474	1,890
Other payables	386	95
Value added tax payable	270	116
Accruals	13,068	11,395
Deferred income - stakeholder	4,933	8,472
Deferred income - grant-in-aid	2	1
Deferred income - WTA receipts	9,060	13,218
Total trade and other payables: current liabilities	**29,193**	**35,187**

The increase in accruals reflects costs incurred in setting up the DRCF Digital Library and Technology Tracker research project, as well as higher national insurance costs relating to employee health benefits and performance awards.

The decrease in deferred income - stakeholder reflects costs being broadly in line with fees, particularly in the Networks and Services sector.

The decrease in deferred income - WTA receipts reflects actual spend being more closely aligned with the expected out-turn, particularly in the Media Act sector.

16. Trade and other payables: non-current liabilities

	As at 31 March 2026 £'000	As at 31 March 2025 £'000
Deferred income - stakeholder	1,064	970
Total trade and other payables: non-current liabilities	**1,064**	**970**

The increase reflects lower-than-forecast costs in the PRS sector.

17. Lease liabilities

A maturity analysis of lease liabilities based on undiscounted gross cash flows is reported in the table below:

	Buildings £'000	Vehicles £'000	Other £'000	As at 31 March 2026 £'000	As at 31 March 2025 £'000
Maturity analysis - contractual cash flows: undiscounted					
Less than one year	6,061	86	24	6,171	6,056
One to five years	23,163	87	6	23,256	24,022
More than five years	41,750	-	-	41,750	4,601
Total lease liabilities: undiscounted	**70,974**	**173**	**30**	**71,177**	**34,679**

Ofcom does not face a significant liquidity risk with regard to its lease liabilities.

Amounts recognised in the Statement of Financial Position		
Lease liabilities: current liabilities	4,359	5,342
Lease liabilities: non-current liabilities	35,326	26,654
Total lease liabilities: discounted	**39,685**	**31,996**

Leases are discounted at a single nominal rate for leases extant at the lease commencements date, which for the full 2026 calendar year is 5.32% (2025: 4.81%, 2024: 4.72%, 2023: 3.51%, 2022: 0.95%, 2021: 0.91%, 2020: 1.27%). Leases that transitioned to IFRS 16 prior to January 2020 and in the 2019 calendar year were discounted at 1.99%, in accordance with HM Treasury direction.

During the year, Ofcom entered into a number of new lease arrangements and undertook several lease modifications. These included the acquisition of a new office in Warrington and additional office space in Manchester. In addition, the lease terms for the London office, the Fife mast site, vehicles, and printers were extended by 10 years, 20 years, 2 years, and 2 years respectively. Collectively, these changes resulted in an increase of £13,124k in lease liabilities recognised in the Statement of Financial Position.

Each lease generally imposes a restriction that, unless there is a contractual right for Ofcom to sublet the asset to another party, the right-of-use asset can only be used by Ofcom. Leases are either non-cancellable or may only be cancelled by incurring a substantive termination fee. Some leases contain an option to purchase the underlying leased asset outright at the end of the lease, or to extend the lease for a further term. Ofcom is prohibited from selling or pledging the underlying leased assets as security. For leases over buildings, Ofcom must keep those properties in a good state of repair and return the properties in their original condition at the end of the lease. Furthermore, Ofcom must insure right-of-use assets and incur maintenance fees on such assets in accordance with the lease contracts.

	As at 31 March 2026 £'000	As at 31 March 2025 £'000
Amounts recognised in the Statement of Income and Expenditure		
Interest on lease liabilities (included in finance costs)	800	815
Expenditure relating to short-term leases (included in other operating expenditure)	10	18
Expenditure relating to leases of low-value assets (included in other operating expenditure)	21	21
Amounts recognised in the Statement of Cash Flows		
Total cash outflow for leases	(6,235)	(5,588)

18. Provisions for liabilities and charges

	Early retirement £'000	Legal £'000	Other £'000	Total £'000
At 1 April 2024	**110**	**-**	**-**	**110**
Discount unwound and changes in rate (included in finance costs)	18	-	-	18
Utilised in year	(15)	-	-	(15)
Provision recognised	-	720	-	720
At 31 March 2025	**113**	**720**	**-**	**833**
Discount unwound and changes in rate (included in finance costs)	10	-	-	10
Utilised in year	(16)	(550)	-	(566)
Provision (reversed)/recognised	-	(170)	1,408	1,238
Total provisions as at 31 March 2026	**107**	**-**	**1,408**	**1,515**
Analysis of expected timing of cash flows				
Current				
Less than one year	15	-	1,408	1,423
Total current	**15**	**-**	**1,408**	**1,423**
Non-current				
One to five years	56	-	-	56
More than five years	36	-	-	36
Total non-current	**92**	**-**	**-**	**92**
Total provisions as at 31 March 2026	**107**	**-**	**1,408**	**1,515**

The provision for early retirement is for Annual Compensation Payments which is part of the severance package for some colleagues who transferred to Ofcom on their old Civil Service terms and conditions of employment.

Provisions are calculated in accordance with the requirements of IAS 37 Provisions, Contingent Liabilities and Contingent Assets. Provisions for early retirement are discounted by 2.95% (2024/25: 2.40%) per annum in accordance with HM Treasury direction; all other provisions with a time boundary of 1 to 5 years are discounted by the short-term discount rate of 3.64% (2024/25: 4.03%) and for provisions with a time boundary of 5 to 10 years the medium-term rate of 4.22% (2024/25: 4.07%).

Ofcom's regulatory decisions can be appealed, which may lead to legal cost liabilities. To manage this, Ofcom includes provisions in the financial statements for liabilities that are considered both probable and quantifiable. No legal costs provision was held at year end.

The other provision relates to potential tax liabilities associated with the employment status of two office holders in prior periods.

19. MG Alba

In accordance with Section 210 of the Communications Act 2003 and Section 183 of the Broadcasting Act 1990, the Scottish Ministers paid £15,648k (2024/25: £13,430k) to Ofcom. The sums have not been reflected in our financial statements as these are subsequently paid by Ofcom to the Gaelic Broadcasting Fund under the management of the Seirbheis nam Meadhanan Gàidhlig (MG Alba). MG Alba prepares separate reports and financial statements to 31 March each year. These are sent by Ofcom to the Secretary of State for Scotland and Scottish Ministers to be laid before the Scottish Parliament.

20. Retirement benefit obligations

Ofcom has a range of pension schemes which include defined contributions plan, defined benefit plans and unfunded plans.

a) Defined contribution plan – stakeholder pension plan

Ofcom's primary means of providing pension benefits to its colleagues is by contributing to a stakeholder pension plan. Employer contributions of £11,560k were made in the year ended 31 March 2026 (2024/25: £10,746k). There is also a defined contribution section in the Ofcom Defined Benefits Pension Plan. However, this is now closed and no further contributions are being made to this arrangement.

b) Defined benefit pension plans

Ofcom operates two defined benefit pension plans, although both closed to future accrual on 1 June 2011:

- The Ofcom Defined Benefit Pension Plan was established on 29 December 2003. The employer contribution made to the Ofcom Defined Benefit Pension Plan for the year ending 31 March 2026 was £3k in relation to Plan expenses (2024/25: £3k). Employer contributions of £480k were transferred from the Feeder Trust account to the Ofcom Defined Benefit Pension Plan in the year ending 31 March 2026 (2024/25: £760k).
- The Ofcom (Former ITC) Staff Pension Plan which Ofcom jointly participates in with three other organisations, S4C, S4C Masnachol and the Advertising Standards Authority (ASA). The employer contribution made to the Ofcom (Former ITC) Staff Pension Plan for the year ending 31 March 2026 was £7k in relation to Plan expenses (2024/25: £7k). Employer contributions of £246k were transferred from the Feeder Trust account to the Ofcom (Former ITC) Staff Pension Plan in the year ending 31 March 2026 (2024/25: £214k).

Both of these Plans are managed by a Board of Trustees that is independent of Ofcom.

Ofcom's cash contributions to these two plans are determined in accordance with the Pensions Act 2004. This requires a significantly more prudent measure of the liabilities than IFRS. Pensions Act 2004 funding valuations with an effective date of 31 March 2024 were completed for both defined benefit plans and, unlike under IFRS, showed a combined deficit of £0.4m.

Contribution schedules were agreed with the Trustee of both plans as a result of these valuations. Under the new schedules Ofcom is expected to contribute £751k to the two defined benefit plans over the next 12 months to cover Plan expenses. Ofcom also reimburses the Plans for pension-related levies.

Ofcom operates a Feeder Trust account, which is incorporated within the Pension Scheme Assets. Funds transferred to and held in the trust account can only be paid into one of the two defined benefit pension plans and are not able to be used for any other purpose. The Ofcom Feeder Trust is the mechanism by which Ofcom sets aside funds in order to make future contributions and to meet the running costs of its two defined benefit pension plans, the Ofcom Defined Benefit Pension Plan and the Ofcom (Former ITC) Staff Pension Plan.

Funds transferred to the Ofcom Feeder Trust are recognised in the financial year in which the transfer is made but these funds may then be used in future periods. Monies retained in the Feeder Account can only be used for funding the pension plans in accordance with the schedule of contributions for each Plan or by an ad hoc payment approved by Ofcom in respect of a particular project (such as a risk reduction exercise) as well as meeting the running costs of the plans.

There was no contribution into the Feeder Trust for the year ended 31 March 2026 (2024/25: £2,000k). The balance of the Feeder Trust as at 31 March 2026 was £9,373k (2024/25: £9,763k).

Ofcom is also responsible for meeting the unfunded pension liabilities for former Chairmen of the Independent Television Commission and the Radio Authority as well as former Directors General of Telecommunications. The pension provision is unfunded, with the benefits being paid as they fall

due and guaranteed by Ofcom. There is no fund, and therefore no surplus or deficit. Actuarial advice has been sought to ensure that the provision is set at a realistic level.

Guaranteed Minimum Pensions equalisation

Following the High Court ruling in the Lloyds Bank case on 26 October 2018, which determined that schemes must adjust benefits so as to equalise Guaranteed Minimum Pensions (GMPs) between men and women, Ofcom made an allowance for the potential impact of this at 31 March 2019.

This was allowed for as a past service cost in the Statement of Income and Expenditure. An allowance of £284k was made in respect of the Ofcom (Former ITC) Staff Pension Plan and an allowance of £14k was made in respect of the Ofcom Defined Benefit Pension Plan. The Plans' Trustees continue to progress equalising GMPs. The ultimate cost of this will not be known until they have been fully equalised (which is likely to be a number of years away).

For the 2026 year end, an allowance of 0.14% / 0.02% of the Defined Benefit Obligation for the ITC Plan / Defined Benefit Plan respectively has been made for GMP Equalisation. This is consistent with the allowance made at the previous year end.

GMP equalisation of Historic Values

On 20 November 2020, the latest High Court judgement on GMP equalisation in relation to transfer value payments was made. It concluded that historic transfers since 17 May 1990, which contained GMP accrued after this date, will need to be equalised. An analysis has not been undertaken to establish the potential liability for the Plans as a result of the latest ruling as there has been relatively limited transfer value activity in the past and therefore the additional liability in relation to any historic transfer values is not expected to be material.

Deed of Amendment 2018

An additional past service cost of £377k was allowed for in the Defined Benefit Plan at the 31 March 2019 year end. This was as a result of a Deed of Amendment which was executed in respect of the Ofcom Defined Benefit Plan on 28 July 2018. As a result of these rule amendments, the benefits of some pensioner members had to be recalculated, leading to an increase in their benefits. As a result of revised calculations as part of this exercise, the total adjustment increased in FY22 and £500k was recognised on the Statement of Financial Position at 31 March 2022.

The revised pension amounts following this exercise were included in the membership data used for the Plans' actuarial valuations at 31 March 2024 (which have been used as a starting position for the 31 March 2026 IAS disclosures). The benefit is not yet insured so the IAS 19 uplift to pensions (of £0.3m) has not been allowed for within the value of the buy-in asset but is included in the Defined Benefit Obligation.

Past service cost

There had been an ongoing historic issue with a current pensioner member in the ITC Plan with purchasing added years. Upon investigating the matter, the Trustee agreed (in July 2024) to allow for the added years purchased which increased the member's pension by c.£1k p.a. This led to an increase in the Defined Benefit Obligation for the ITC Plan which was allowed for as a past service cost of £15k within the Statement of Income and Expenditure at 31 March 2025. No further allowance is required at 31 March 2026.

Potential changes to RPI

The UK Statistics Authority (UKSA) has advised that it intends to change the Retail Price Index (RPI), by 2030 at the latest, to bring it in line with CPIH (the Consumer Prices Index including owners-occupiers' housing costs). The Government carried out a public consultation on the matter during 2020, covering the timing and methodology used in any change. The results of this consultation were released on 25 November 2020. It concluded that RPI will be reformed to be in line with the CPIH with the transition taking place during 2030, and that no compensation would be paid to index-linked gilt holders. In response to this announcement, the derivation of RPI and CPI inflation assumptions were reviewed at 31 March 2021. Ofcom will continue to consider the outcome of the consultation to set the inflation assumptions used to determine the accounting DBO at 31 March 2026.

Ofcom has determined that the market-implied RPI inflation curve remains a reasonable basis for estimating long-term future RPI-linked pension increases at 31 March 2026, including the changes in the RPI index to CPIH, and the derivation of the RPI inflation assumption at 31 March 2026 has remained consistent with prior years. For the derivation of the CPI assumption, Ofcom has determined that it is appropriate to maintain the approach adopted at the previous year end, adopting a 1% RPI-CPI wedge prior 2030 and 0% RPI-CPI wedge post 2030. This is equivalent to a single weighted average RPI-CPI wedge of 0.45% p.a. at 31 March 2026, taking into account the DB plans' characteristics and membership profiles. Although this approach is consistent with 31 March 2025, the weighted assumption is slightly lower than that adopted at the previous year-end (0.55% p.a.), reflecting that the term to the 2030 reform date has since reduced by one year. The reduction is due to greater weighting being given to the post 2030 assumption.

Virgin Media vs NTL Pension Trustees II Limited

In June 2023, the High Court ruled that certain benefit amendments made to the Virgin Media pension scheme were invalid due to the absence of the required Section 37 certification associated to these historical amendments. The case was subsequently reviewed by the Court of Appeal in July 2024 which upheld the High Court's decision.

In June 2025, the Department for Work and Pensions (DWP) announced its intention to introduce legislation enabling affected schemes to retrospectively obtain written actuarial confirmation for historic benefit changes. Further detail on the scope and implementation of this process is awaited.

In light of this announcement, the likelihood of any adjustment to the defined benefit obligation arising from this matter has significantly reduced. Accordingly, no provision has been recognised at the reporting date, although the position continues to be monitored.

Summary of Ofcom's defined benefit pension obligations

The amounts recognised in the Statement of Financial Position are as follows:

	Defined benefit pensions funded	Unfunded pensions liability	Total retirement benefits	Defined benefit pensions funded	Unfunded pensions liability	Total retirement benefits
	31 March 2026 £'000	31 March 2026 £'000	31 March 2026 £'000	31 March 2025 £'000	31 March 2025 £'000	31 March 2025 £'000
Funded status, end of year						
- Benefit obligation in respect of deferred members	(31,467)	-	(31,467)	(31,434)	-	(31,434)
- Benefit obligation in respect of pensioner members	(133,761)	(586)	(134,347)	(137,889)	(655)	(138,544)
Total benefit obligations	**(165,228)**	**(586)**	**(165,814)**	**(169,323)**	**(655)**	**(169,978)**
Fair value of plan assets	177,577	-	177,577	182,694	-	182,694
Funded status	**12,349**	**(586)**	**11,763**	**13,371**	**(655)**	**12,716**

IAS 19 requires that, where a scheme is in surplus according to IAS 19 assumptions, the surplus can only be recognised on the Statement of Financial Position only to the extent that an economic benefit is available to Ofcom in accordance with IAS 19 and IFRIC 14. All of the surplus in the funded arrangements can be recognised as it can be recovered by Ofcom.

	Defined benefit obligation £'000	Assets £'000	Funded pension £'000	Unfunded pension £'000	Total pensions £'000
Changes over the year to 31 March 2026					
Opening value as at 1 April 2025	**(169,323)**	**182,694**	**13,371**	**(655)**	**12,716**
Administration expenses	**-**	**(912)**	**(912)**	**-**	**(912)**
Interest income/(cost)	**(9,129)**	**9,860**	**731**	**(33)**	**698**
Employer contributions	**-**	**10**	**10**	**-**	**10**
Benefits paid from scheme assets	13,169	(13,169)	-	-	-
Benefits paid directly by Ofcom	-	-	-	94	94
Benefits paid total	**13,169**	**(13,169)**	**-**	**94**	**94**
Remeasurements					
Actuarial gains/(losses)	**55**	**(906)**	**(851)**	**8**	**(843)**
Closing value as at 31 March 2026	**(165,228)**	**177,577**	**12,349**	**(586)**	**11,763**
Changes over the year to 31 March 2025					
Opening value as at 1 April 2024	**(191,944)**	**202,508**	**10,564**	**(760)**	**9,804**
Administration expenses	**-**	**(684)**	**(684)**	**-**	**(684)**
Service cost	**(15)**	**-**	**(15)**	**-**	**(15)**
Interest income/(cost)	**(8,992)**	**9,513**	**521**	**(35)**	**486**
Employer contributions	**-**	**2,010**	**2,010**	**-**	**2,010**
Benefits paid from scheme assets	13,255	(13,255)	-	-	-
Benefits paid directly by Ofcom	-	-	-	91	91
Benefits paid total	**13,255**	**(13,255)**	**-**	**91**	**91**
Remeasurements					
Actuarial gains/(losses)	**18,373**	**(17,398)**	**975**	**49**	**1,024**
Closing value as at 31 March 2025	**(169,323)**	**182,694**	**13,371**	**(655)**	**12,716**

The amounts recognised in the Statement of Income and Expenditure are as follows:

	Funded pension £'000	Unfunded pension £'000	Total pensions £'000
31 March 2026			
Interest income/(cost)	731	(33)	698
Defined benefit credit/(cost) recognised in income and expenditure	**731**	**(33)**	**698**
Administration expenses	(912)	-	(912)
Net income/(cost) recognised in income and expenditure	**(181)**	**(33)**	**(214)**

The amounts recognised as Other Comprehensive Expenditure are as follows:

	Funded pension £'000	Unfunded pension £'000	Total pensions £'000
31 March 2026			
Gains/(losses) on benefit obligations due to changes in financial assumptions	2,537	8	2,545
Gains/(losses) on benefit obligations due to changes in demographic assumptions	(2,197)	-	(2,197)
Gains/(losses) on benefit obligations as a result of member experience	(285)	-	(285)
Total gains/(losses) arising on benefit obligations	**55**	**8**	**63**
Gains/(losses) on plan assets	(906)	-	(906)
Net gains/(losses)	**(851)**	**8**	**(843)**

Ofcom and the Plans' Trustees have implemented a number of steps to provide protection against events that cause a deterioration in the funding positions. In particular, annuity policies meet the benefit payments of pensioner members in both Plans and all non-pensioner members in the ITC Plan. However, movements in market conditions can still have an impact on the funding positions particularly on the DB Plan.

The amounts recognised in the Statement of Income and Expenditure are as follows:

	Funded pension £'000	Unfunded pension £'000	Total pensions £'000
31 March 2025			
Service cost	(15)	-	(15)
Interest income/(cost)	521	(35)	486
Defined benefit credit/(cost) recognised in income and expenditure	**506**	**(35)**	**471**
Administration expenses	(684)	-	(684)
Net income/(cost) recognised in income and expenditure	**(178)**	**(35)**	**(213)**

The amounts recognised as Other Comprehensive Income are as follows:

	Funded pension £'000	Unfunded pension £'000	Total pensions £'000
31 March 2025			
Gains/(losses) on benefit obligations due to changes in financial assumptions	14,489	49	14,538
Gains/(losses) on benefit obligations due to changes in demographic assumptions	1,701	-	1,701
Gains/(losses) on benefit obligations as a result of member experience	2,183	-	2,183
Total gains/(losses) arising on benefit obligations	**18,373**	**49**	**18,422**
Gains/(losses) on plan assets	(17,398)	-	(17,398)
Net gains/(losses)	**975**	**49**	**1,024**

Ofcom and the Plans' Trustees have implemented a number of steps to provide protection against events that cause a deterioration in the funding positions. In particular, annuity policies meet the benefit payments of pensioner members in both Plans and all non-pensioner members in the ITC Plan. However, movements in market conditions can still have an impact on the funding positions particularly on the DB Plan.

The major categories of Quoted Prices' plan assets are as follows:

		Total 31 March 2026 £'000	Total 31 March 2025 £'000
Index-linked gilts	Level 2	561	709
Liability-driven investment portfolio	Level 2	27,163	26,696
Annuities	Level 3	140,003	144,571
Cash and cash equivalents	Level 1	9,850	10,718
Total		**177,577**	**182,694**

Ofcom and the Plans' Trustees have implemented a number of steps to reduce the level of investment risk. In particular, both main defined benefit plans hold annuity policies that largely eliminate risk in respect of most members, and the Ofcom Defined Benefit Pension Plan has a strategy in place that will increase the allocation to lower-risk assets that better match liabilities, such as gilts and bonds, when it is affordable to do so.

Principal economic assumptions at the date of the Statement of Financial Position:

	31 March 2026 (%)		31 March 2025 (%)	
	DB Plan	ITC Plan	DB Plan	ITC Plan
Discount rate	6.05	5.85	5.75	5.55
Retail Price Inflation	3.35	3.45	3.15	3.30
- Future pension increases (RPI max 5%)	3.10	3.20	2.95	3.05
- Future pension increases (CPI max 3%)	2.20	2.25	2.05	2.15

The Ofcom pension plan is composed of two separate plans and the principal demographic assumptions at the date of the Statement of Financial Position are as follows:

	DB Plan		ITC Plan	
Expected lifetime of a member aged 60 who is…	**Currently aged 40**	**Currently aged 60**	**Currently aged 40**	**Currently aged 60**
Male	28	27	28	27
Female	31	30	31	30

Sensitivity to changes in principal assumptions used:

	Impact on					
	DB Plan			ITC Plan		
Change in assumption	Defined benefit obligations £'000	Assets £'000	Funded status surplus £'000	Defined benefit obligations £'000	Assets £'000	Funded status surplus £'000
Discount rate						
Increases by 0.50%	decrease by £2,615	decrease by £2,970	decrease by £355	decrease by £4,789	decrease by £4,789	No change
Decreases by 0.50%	increase by £2,878	increase by £3,293	increase by £415	increase by £5,176	increase by £5,176	No change
Retail Price Inflation						
Increases by 0.50%	increase by £2,636	increase by £3,029	increase by £393	increase by £4,251	increase by £4,251	No change
Decreases by 0.50%	decrease by £2,378	decrease by £2,736	decrease by £358	decrease by £3,922	decrease by £3,922	No change
Expected lifetime of a member aged 60						
Increases by 1 year	increase by £1,464	increase by £935	decrease by £529	increase by £6,162	increase by £6,162	No change
Decreases by 1 year	decrease by £1,464	decrease by £935	increase by £529	decrease by £6,162	decrease by £6,162	No change

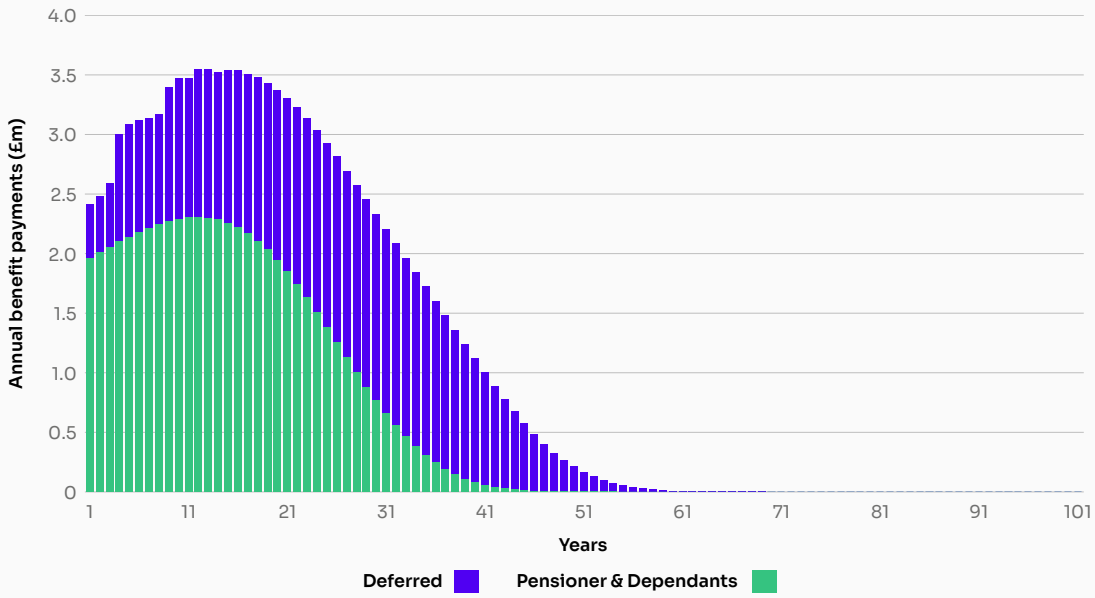
Liability profile of defined benefit plans

The charts illustrate the expected benefits payable by the respective Plans as at 31 March 2024.

The expected future benefit payments are calculated based on a number of assumptions including future inflation, retirement ages, benefit options chosen and life expectancy and are therefore inherently uncertain.

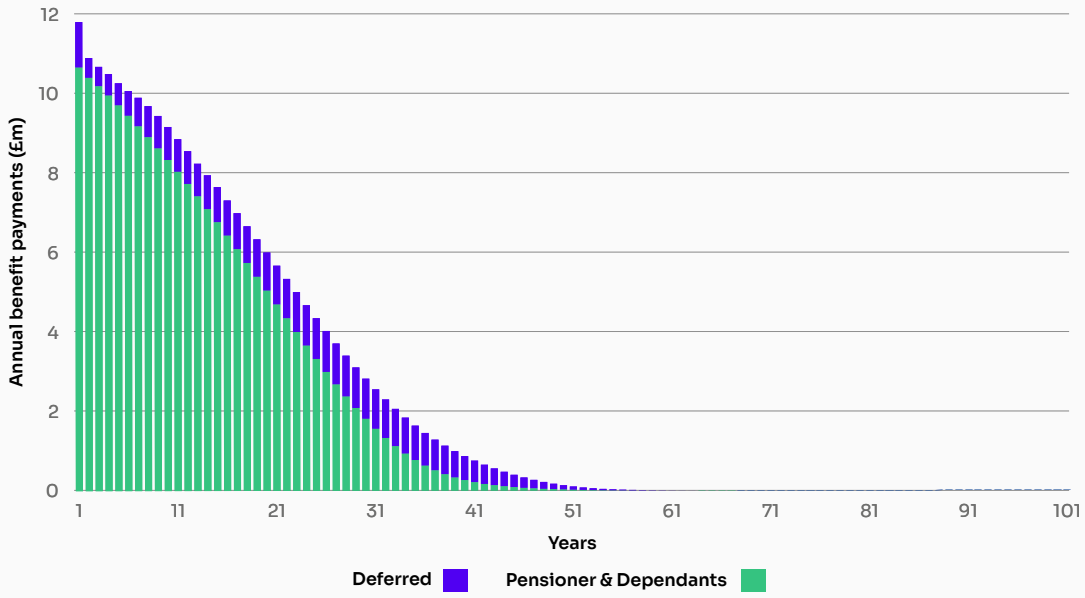
The actual benefit payments in a given year may be higher or lower, for example if members retire sooner or later than assumed, or take a greater or lesser cash lump sum at retirement.

Ofcom Defined Benefit Pension Plan



The duration (average term to payment) of the Plan's liabilities is 12 years.

Ofcom (Former ITC) Staff Pension Plan



The duration (average term to payment) of the Plan's liabilities is 9 years.

21. Financial instruments

Ofcom has no significant exposure to liquidity, interest rate or currency risks. IAS 32 Financial Instruments specifies the presentation for financial instruments, requiring disclosure of the role they have had during the year in creating or changing the risks an entity faces in undertaking its activities. Because of the nature of its activities and the way in which Ofcom is financed, it is not exposed to the degree of financial risk faced by business entities.

Moreover, financial instruments play a limited role in creating or changing risk as compared to listed companies to which IAS 32 mainly applies. Ofcom has very limited powers to borrow or invest surplus funds. Financial assets and liabilities that are generated by day-to-day operational activities do not change the risks facing Ofcom in undertaking its activities.

There is no material difference at the reporting date between the fair value and the carrying value of financial assets and liabilities.

As permitted by IAS 32, receivables and payables which mature or become payable within 12 months of the reporting date have been omitted from this assessment.

22. Related parties

Ofcom does not consider that its regulatory and licensing role creates the relationship of a related party between itself and licence holders as defined by IAS 24 Related Party Disclosures.

Members of the Board have not declared any interests prejudicial to their functions as a member of Ofcom. There were no transactions between Ofcom and its members other than remuneration as disclosed separately in the remuneration report.

The Secretary of State for DSIT was regarded as the controlling related party of Ofcom under the terms of the Office of Communications Act 2002 for the year ending 31 March 2026.

A defined contribution pension scheme and two defined benefit pension schemes are operated. One of the two defined benefit schemes (both closed to future accruals) has a related party of S4C, S4C Masnachol and ASA. Refer to Note 20 for further disclosure.

No other related party transactions were entered into during the financial year.

23. Capital commitments

As at 31 March 2026, capital commitments of £40k related to leasehold improvements (2024/25: £235k, comprising £201k for five vehicles and £34k for field equipment).

24. Receipts transferred to/from the Consolidated Fund

In accordance with Section 400 of the Communications Act 2003, Ofcom remitted £48,779k (2024/25: £34,494k) of Broadcasting Act Additional Payments, Geographical Numbering and Fines to the Consolidated Fund.

In accordance with Section 401 of the Communications Act 2003, Ofcom retained £155,113k (2024/25: £151,117k) of WTA receipts to fund its relevant expenditure which include Spectrum Management.

WT Act 2006 licence fees of £356,158k (2024/25: £422,411k) were remitted to DSIT for transfer to the Consolidated Fund.

During the year, miscalculation issues were identified resulting in over-and under-charging, impacting 0.2% of the 413k licences administered under the Wireless Telegraphy Act. The value of the overpayment was £778k, which will be returned due to statutory requirements, and the historic undercharging was £951k, which will not be recovered on value-for-money considerations.

25. Contingent liabilities

In June 2023, the High Court ruled that certain benefit amendments made to the Virgin Media pension scheme were invalid due to the absence of the required Section 37 certification associated to these historical amendments. The case was subsequently reviewed by the Court of Appeal in July 2024 which upheld the High Court's decision.

In June 2025, the Department for Work and Pensions (DWP) announced its intention to introduce legislation enabling affected schemes to retrospectively obtain written actuarial confirmation for historic benefit changes. Further detail on the scope and implementation of this process is awaited.

In light of this announcement, the likelihood of any adjustment to the defined benefit obligation arising from this matter has significantly reduced. Accordingly, management has assessed that the likelihood of a material outflow of economic resources is not probable and no provision has been recognised at the reporting date.

However, as uncertainty remains regarding the outcome and application of the proposed legislation, this matter is considered a contingent liability at the reporting date. It is not currently practicable to reliably estimate the potential financial effect, and the position continues to be monitored.

26. Events after the reporting period

In accordance with the requirements of IAS 10 Events after the Reporting Period, post year-end events are considered up to the date on which the accounts are authorised for issue. This is interpreted as the date of the Certificate and Report of the Comptroller and Auditor General. No events have occurred after the reporting period.

27. Going concern

The future financing of Ofcom's liabilities will be covered through annual sector tariffs from regulated stakeholders and the retention of Wireless Telegraphy Act (WTA) receipts collected under the Section 400 accounts. The funds retained by Ofcom will support spectrum-related activities and other non-tariff funded activities, as outlined in Section 401 of the Communication Act 2003. Ofcom's strategic plan and spending cap for the three-year period from 2025/26 to 2027/28 were formally approved by HMT and DSIT in March 2025. Therefore, it is appropriate to adopt a going concern basis for the preparation of these financial statements.

ANNEX

Supplementary information and figures.

Annex 1: Regulatory statements

List of statements published in 2025/26, including regulatory impact on stakeholders

A	Increased / new regulation
B	Mixed / no change / ongoing
C	Streamlined / co-regulatory
D	Reduced regulation

Broadcasting

A	Designation of television selection services - principles and methods for Ofcom's recommendations
A	Designation of Public Service Broadcaster Internet Programme Services
A	Designation of Radio Selection Services – principles and methods for Ofcom's recommendations
A	Guidance for Channel 4 Corporation's Statement of Commissioning Policy
A	Final report to the Secretary of State on the designation of television selection services
A	Designation of Radio Selection Services - draft report to the Secretary of State
A	Designation of Radio Selection Services
B	General procedures for investigating breaches of broadcast licences: Consultation on revising the procedures
B	Proposed new BBC DAB+ radio stations and proposed changes to Radio 5 Sports Extra
B	Statement of Programme Policy and Statement of Media Content Policy guidance
B	Changes to BBC Radio Foyle and BBC Asian Network
B	Politicians presenting news: Proposed amendment to Rule 5.3 of the Ofcom Broadcasting Code
B	Local commercial radio licence renewals
B	Changes to the BBC's Operating Licence
B	Listed events – implementing the Media Act 2024
B	Six Nations Rugby Union Championship 2026
B	Winter Paralympics 2026
B	Small-scale DAB coverage change: Newcastle and Gateshead
B	Proposals to update the PSB quotas
B	Local news and information on analogue commercial radio
B	Small-scale DAB frequency change - Cheshire Mid
B	Request to change Key Commitments for Glow Radio (Farnborough)
D	Revised Guidance for Public Service Broadcasters on Commissioning Codes of Practice

Spectrum

A	Decision to amend the Wireless Telegraphy 2012 and the Wireless Telegraphy Register Regulations 2012
B	Decision to grant temporary licences to Starlink Services LLC to use 71-76 GHz and 81-86 GHz for NGSO gateway earth stations at three sites
B	Enabling short-notice, short-duration licences in 2.3 GHz
B	Enabling satellite direct-to-device connectivity in Mobile spectrum bands
B	The final regulations for the authorisation of satellite direct-to-device services
B	Enabling satellite direct-to-device services in mobile spectrum bands
B	Expanding spectrum access for satellite gateways
B	Kepler Communications Inc – application for non-geostationary earth station network licence
B	Optimal use of 3.9 GHz spectrum
B	Review of Annual Licence Fees
B	Statement on regulations to update the fees for Shared Access licences
B	Inmarsat Global Limited and Space Norway's joint application for a non-geostationary earth station network licence
B	Amazon Kuiper UK Limited application for a non-geostationary gateway earth station licence
B	Updates to Procedures for the management of satellite filings
B	Updating fees for satellite gateways
B	Proposals for revising and improving our NGSO licensing process
B	Future authorisation of the 1900-1920 MHz band
B	Expanding access to the 6 GHz band for mobile and Wi-Fi services
B	Decision on ESN gateway licence commencement date
D	Updating Wireless Telegraphy Licence Exemptions
D	Decision to amend the Mobile Trading Regulations
D	Mobile terminal licence exemption regulations update
D	Revised Guidance for Public Service Broadcasters on Commissioning Codes of Practice

Telecoms

A	Global Titles and Mobile Network Security
A	Review of ADR in the telecoms sector
B	Free-to-Caller Wholesale Regulation Review
B	Promoting competition and investment in fibre networks - Telecoms Access Review 2026-31
C	Business messaging - Review of the A2P SMS termination market
D	Reviews of Call Termination Markets and End-to-End Connectivity Condition

Online Safety

A	Protecting children from harms online
A	Data Preservation Notices
A	Guidance on super complaints under the Online Safety Act 2023
B	Online safety fees - Notification guidance
B	A safer life online for women and girls
B	Online Safety - fees and penalties
B	Transparency Reporting
B	Guidance on qualifying worldwide revenue - online safety fees and penalties
B	Statement of Charging Principles - Online Safety Fees
B	Protecting children from harms online
B	Data Preservation Notices
B	Guidance on super complaints under the Online Safety Act 2023

Other

B	Review of the universal postal service and other postal regulation
B	Ofcom's Plan of Work 2026/27
B	Update of Northern Ireland Equality Scheme

Ofcom statements published in 2025/26 where the earlier consultation included an impact assessment

Title of published statement
Proposal to apply Code powers to Rocket Fibre Limited
Global Titles and Mobile Network Security
Designation of television selection services - principles and methods for Ofcom's recommendations
Protecting children from harms online
Designation of Radio Selection Services – principles and methods for Ofcom's recommendations
Decision to amend the Wireless Telegraphy 2012 and the Wireless Telegraphy Register Regulations 2012
Small-scale DAB coverage change: Newcastle and Gateshead
Proposal to apply Code powers to One Tek Business Solutions Ltd
Proposal to apply Code powers to TFW Fibre Limited
General procedures for investigating breaches of broadcast licences: Consultation on revising the procedures
Online Safety - fees and penalties
Proposed new BBC DAB+ radio stations and proposed changes to Radio 5 Sports Extra
Review of ADR in the telecoms sector
Review of the universal postal service and other postal regulation
Proposal to apply Code powers to Cellnex Newco 3 Limited
Proposal to apply Code powers to Apollo Submarine Cable System Limited
Optimal use of 3.9 GHz spectrum
Review of Annual Licence Fees
Transparency Reporting
Designation of Public Service Broadcaster Internet Programme Services
Statement of Programme Policy and Statement of Media Content Policy guidance
Revised Guidance for Public Service Broadcasters on Commissioning Codes of Practice
Proposal to apply Code powers to Jet Network Solutions Limited
Changes to BBC Radio Foyle and BBC Asian Network
Update of Northern Ireland Equality Scheme
Proposal to apply Code powers to AWTG Limited
Proposal to apply Code powers to Cellular Radio Limited
Statement on regulations to update the fees for Shared Access licences
Inmarsat Global Limited and Space Norway's joint application for a non-geostationary earth station network licence
Proposals to update the PSB quotas
Politicians presenting news: Statement on proposed amendment to Rule 5.3 of the Ofcom Broadcasting Code
Future authorisation of the 1900–1920 MHz band
Updating Wireless Telegraphy Licence Exemptions
Decision to grant temporary licences to Starlink Services LLC to use 71-76 GHz and 81-86 GHz for NGSO gateway earth stations at three sites
Decision to amend the Mobile Trading Regulations

Title of published statement
Amazon Kuiper UK Limited application for a non-geostationary gateway earth station licence
Business messaging - Review of the A2P SMS termination market
Local commercial radio licence renewals
Guidance for Channel 4 Corporation's Statement of Commissioning Policy
A safer life online for women and girls
Enabling short-notice, short-duration licences in 2.3 GHz
Enabling satellite direct-to-device connectivity in Mobile spectrum bands
Free-to-Caller Wholesale Regulation Review
Data Preservation Notices
Final report to the Secretary of State on the designation of television selection services
Changes to the BBC's Operating Licence
Expanding access to the 6 GHz band for mobile and Wi-Fi services
Decision on ESN gateway licence commencement date
Proposal to apply Code powers to Teleauora Ltd
Proposal to apply Code powers to Jet Infrastructure Limited
Listed events – implementing the Media Act 2024
Proposal to apply Code powers to Baltic Broadband Limited
The final regulations for the authorisation of satellite direct-to-device services
Enabling satellite direct-to-device services in mobile spectrum bands
Local news and information on analogue commercial radio
Updates to Procedures for the management of satellite filings
Small-scale DAB frequency change - Cheshire Mid
Guidance on super complaints under the Online Safety Act 2023
Mobile terminal licence exemption regulations update
Promoting competition and investment in fibre networks - Telecoms Access Review 2026-31
Designation of Radio Selection Services - draft report to the Secretary of State
Expanding spectrum access for satellite gateways
Updating fees for satellite gateways
Designation of Radio Selection Services
Proposals for revising and improving our NGSO licensing process
Reviews of Call Termination Markets and End-to-End Connectivity Condition
Request to change Key Commitments for Glow Radio (Farnborough)
Proposal to apply Code powers to River City Networks Limited

Ofcom consultations published in 2025/26 which included an impact assessment and where no final statement had been published by 31 March 2026

Title of published consultation
Illegal harms: user controls
Proposal to grant temporary licences to Starlink Services LLC to use 71-76 GHz and 81-86 GHz for NGSO gateway earth stations at three sites
Online Safety - Additional Safety Measures
Tackling scam calls from abroad
How to promote Media Literacy: Consultation on recommendations for online platforms, broadcasters and services
Combatting mobile messaging scams
Notice of proposals to make Wireless Telegraphy (Exemption)(Amendment) Regulations 2025
Guidance - Deceased Child User Duties
STV licence change request
Promoting competition and investment in fibre networks - Hull Area Review 2026-31
Expanding access to the 6 GHz band for commercial mobile and Wi-Fi services
Enabling automated frequency coordination (AFC) in the 6 GHz band
Prominence and accessibility on connected TV platforms
Proposed updates to Ofcom's Guidance for assessing changes to BBC's public service activities
Consultation on Ofcom's proposed strategic approach to broadcast radio licensing
Proposal to apply Code powers to Boom Telecom Networks Limited
Proposal to apply Code powers to Village Networks Limited
Small-scale DAB coverage change - Torbay
Proposal to apply Code powers to London Fibre Group Limited
Starlink application for two non-geostationary gateway earth station licences
Approach to the Copper Retirement second threshold calculation - Telecoms Access Review 2026-31
New priority offences - serious self-harm and cyberflashing
Review of UK Maritime Spectrum Licences

Online Safety Research undertaken in 2025/26

Research in Q1 2025/26

Project name and overview	Policy area	Publication date
Barriers to providing age on adults' sites – Wave 2: Ofcom commissioned this survey with UK internet users aged 16+ who self-reported to access pornographic content online to understand their experiences of accessing such content and passing any age checks if encountered, as well as their attitudes towards proving their age on adult sites, and how important different factors are to encourage them to comply.	Age assurance	7 April 2025
Searching information online (older teenagers and adults in Great Britain): Quick poll to explore the types of information internet users (16+) looked for online, the types of services used, and how much they trust the information they see on different services.	Search	17 April 2025
Searching information online (13-17 year-olds in Great Britain): Quick poll to explore the types of information child internet users (13-17) looked for online, the types of services used, and how much they trust the information they see on different services.	Search	17 April 2025
Engagement with children on measures to protect children online: Over 100 children across the UK took part in our deliberative workshops, home-based activities and interviews, to share their views on a range of proposals to protect children from harm online.	Protection of children	24 April 2025
Online Experiences Tracker – Wave 7: The Online Experiences Tracker is a quantitative tracking survey that examines people's attitudes to, and experiences of using online services. These attitudes/experiences could be positive or negative, including potentially encountering harm online. We conduct this research twice a year using an online panel to sample over 7,000 UK internet users. From Wave 8 in 2025, the sample age range changed from 13+ to 18+ years (see more detail).	Online use and attitudes	16 April 2025
Wellbeing comparison survey: Quantitative study to assess how UK older teenagers and adults (aged 16+) perceive their general satisfaction, worthiness, happiness and anxiety both in their personal lives and when they go online.	Online use and Attitudes	17 April 2025
Boosting children's safety online: user controls: Online randomised control trial with children aged 13-17 to test different ways to encourage children to choose to use content controls to restrict exposure to harmful content during the sign-up process of a mock social media platform.	Behavioural insights	24 April 2025
Children's online user ages - Wave 4: Quantitative study to investigate the proportion of children aged 8-17 who have a false 'user age' on their online profile, making them appear older than they actually are. Note: this is the final wave of this study, given estimating a child's 'user age' using the same methodology is no longer feasible in light of Ofcom's new safety measures.	Protection of children	24 April 2025
User perspectives on content moderation: Quick poll to explore internet users' (18+) attitudes towards content moderation and their engagement online.	Safety measures	25 April 2025

Project name and overview	Policy area	Publication date
Video Sharing Platforms (VSP) tracker – Wave 7: Quantitative tracker to investigate the extent to which users of VSPs have come across harmful content, and their awareness and usage of safety measures and tools. Note this is the final wave of the VSP tracker, as some questions have been moved to the Online Experiences Tracker (see more detail).	Online use and attitudes	30 April 2025
Adults' media use and attitudes report 2025: Drawing largely on Ofcom's quantitative Adults' Media Literacy Tracker, this report provides detailed evidence on media use, attitudes and understanding among those aged 16 and over in the UK. The report is a reference document for industry, stakeholders and the general public.	Media Literacy	7th May 2025
Children and parents' media use and attitudes report 2025: This report looks at media use, attitudes and understanding among children aged 3-17. It also includes findings on parents' views about their children's media use, and how parents of children aged 3-17 monitor and manage their children's use. The report provides a comprehensive picture of children's media experiences in 2024 as a reference for industry, policymakers, academics and the general public.	Media Literacy	7 May 2025
Children's Media Lives 2025: The qualitative Children's Media Lives project follows the same group of 21 children aged 8-17, conducting filmed interviews each year to learn about their media habits and attitudes. This research began in 2014 as a way of providing a small-scale, rich and detailed qualitative complement to Ofcom's quantitative surveys of media literacy.	Media Literacy	7 May 2025
Adults' Media Lives 2025: Adults' Media Lives is a 20-year qualitative ethnographic study which aims to give a human face to the data. The study follows the same 20 people over time, tracking the changing nature of individuals' relationship with digital media – how it fits into their lives, what motivates them to adopt new technology and learn new skills, their usage habits, levels of understanding, issues and concerns.	Media Literacy	7 May 2025
Online hate and abuse in sport: a report by Ofcom in partnership with Kick it Out: This report examines the experiences of online hate and abuse faced by professionals working in the sports and broadcasting sectors, and was produced by Ofcom in collaboration with Kick it Out.	Hate and abuse	16 May 2025
Co-creating ways to navigate and mitigate against mis and disinformation: This report is the culmination of a mixed-methodology programme of research designed to add to the evidence base of understanding of mis and disinformation in the UK. Our qualitative study with young people aged 16-34 builds on the findings from our quantitative survey published in November 2024 which explored UK adults' behaviour and attitudes in this area.	Media literacy	27 May 2025
Behavioural insights to empower social media users: This research covers two online experiments run by Ofcom's Behavioural Insight Hub that tested how platform choice architecture affects use of content controls among adult users.	Behavioural insights	10 June 2025
Experiences of engaging with the manosphere: This qualitative research report sets out findings and themes from our qualitative research with a sample of people who view, engage with or create content associated with the manosphere online. It explores their experiences, attitudes and media literacy.	Media Literacy	13 June 2025

Project name and overview	Policy area	Publication date
Research into persuasive design features and potential child financial harms: These research reports set out findings and themes from Ofcom's research into the potential links between persuasive features and financial harms for children. This comprises a qualitative study and a quantitative survey of children (aged 8-17) and parents.	Media Literacy	26 June 2025
Children's Online Passive Measurement: The Children's Passive Online Measurement study explores the websites and apps visited by UK children aged 8-14 and how long was spent on the services visited.	Online use and attitudes	26 June 2025
Behavioural audit of online services: Behavioural audit of popular social media and video-sharing platforms (VSPs) which mapped online design practices and assessed their potential impact on user behaviour and outcomes. It focused on four core areas of interest: 1) sign-up process, 2) features and functionalities affecting time spent online, 3) negative sentiment tools and 4) reporting.	Behavioural insights	26 June 2025

Research in Q2 2025/26

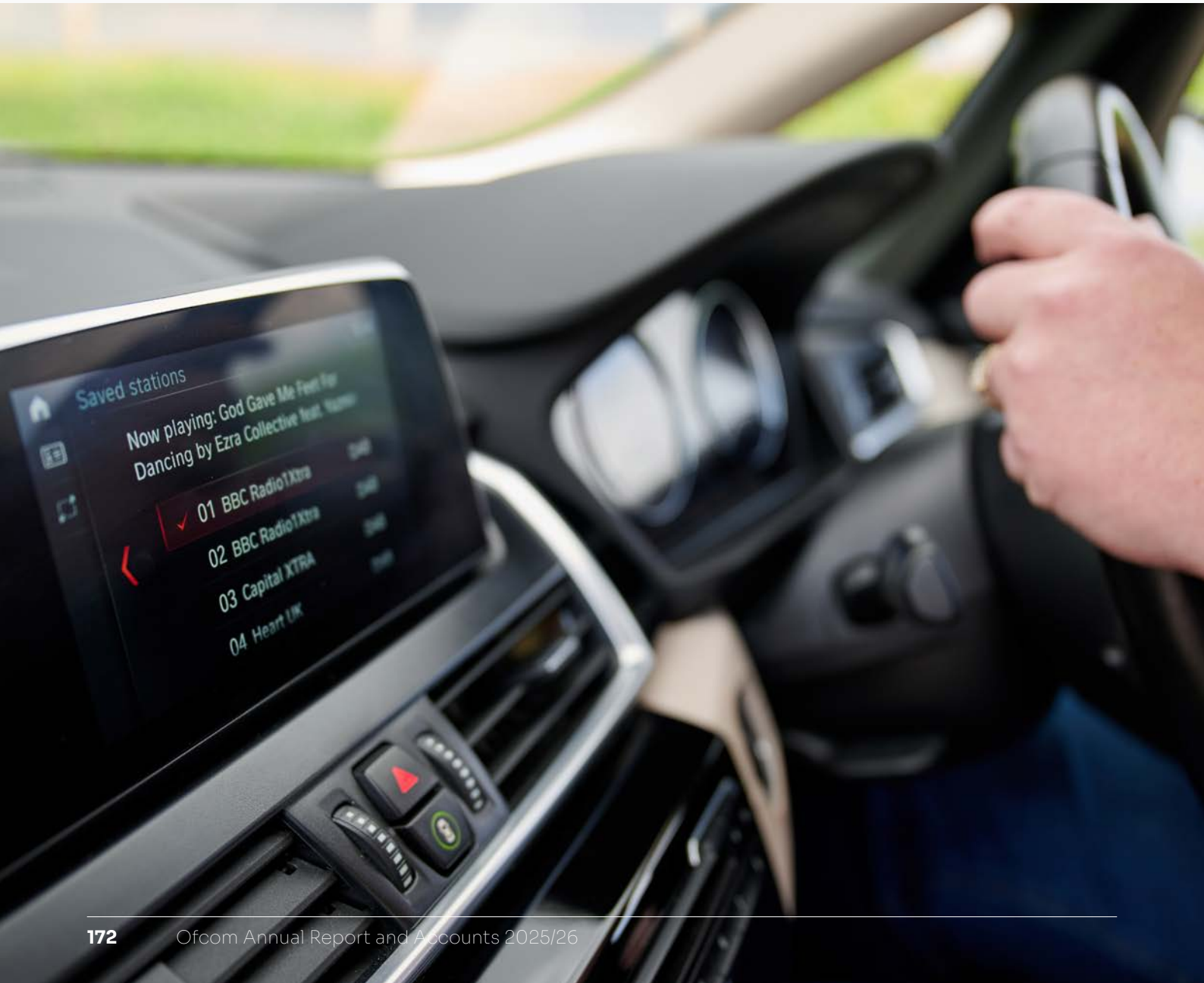
Project name and overview	Policy area	Publication date
User empowerment and content control tools: testing how design affects people's choices: Online randomised control trial to test how small design changes can affect how much use people make of the content control tools available to them.	Behavioural insights	3 July 2025
User perspectives on AI content labels: Mixed methods quantitative and qualitative study to understand internet users' (16+ in UK) experience of tools labels or visual icons that indicate whether Artificial Intelligence (AI) was involved in creating or editing the content, as well as how trustworthy the content may be.	Gen AI	11 July 2025
Deepfake defences 2 – the attribution toolkit: Discussion paper on merits of so-called 'attribution measures'. This includes watermarking tools, provenance metadata schemes, AI labels and context annotations. The paper draws on the findings of a literature review, interviews with experts, a survey and series of interviews with users of online platforms, and our own internal technical evaluations of openly available watermarking tools.	Gen AI	11 July 2025
Experiences of online hate and abuse among women in politics: Using a survey and individual in-depth interviews, Ofcom engaged with 23 women currently or formerly serving as MPs in the UK Parliament, to hear about the hate and abuse they have faced online.	Hate and abuse	14 July 2025
Serious Games trial: Online fraud: This research explores how serious games can empower people to recognise and resist romance scam attempts. Large-scale online randomised controlled trial with 4,201 UK adults to test the effectiveness of the serious game approach.	Behavioural insights	16 July 2025
Parents' Perceptions of Protection of Children measures – Wave 1: Quick poll to explore the awareness and perceptions of parents with at least one child aged 17 or under regarding the Protection of Children and age assurance measures, in advance of their implementation.	Protection of children	24 July 2025
User experiences of generative artificial intelligence (GenAI) search: Study involving 24 online in-depth interviews with UK adult internet users to explore traditional online search experiences and GenAI search experiences.	Gen AI	26 September 2025

Research in Q3 2025/26

Project name and overview	Policy area	Publication date
Online Experiences Tracker – Wave 8: The Online Experiences Tracker is a quantitative tracking survey that examines people's attitudes to, and experiences of, using online services. These attitudes/experiences could be positive or negative, including potentially encountering harm online. We conduct this research twice a year using an online panel to sample over 7,000 UK internet users. From this study, Wave 8, the sample age range changed from 13+ to 18+ years.	Online use and attitudes	14 October 2025
The era of answer engines: Generative AI's impact on search experiences and online safety: Discussion paper on the impact on search experiences and online safety, drawing on insights from the qualitative study published in September 2025.	Gen AI	4 November 2025
Understanding children's use and perceptions of ASMR and self-improvement content: Quantitative and qualitative study to explore how children aged 11-17 perceived and engaged with ASMR (Autonomous Sensory Meridian Response) and self-improvement content online.	Media Literacy	12 November 2025
Behavioural insights to engage children with content controls: Testing online safety measures with children (13-17 years): This research used a mock social media platform to test how the design and presentation of content control settings at sign-up influenced whether children selected the safer option, "Don't recommend harmful content".	Behavioural insights	12 November 2025
Children's experiences of being asked to verify their age: Quick poll to explore experiences of children (aged 8-17) being asked to prove their age on popular online services, when they were asked to prove age and method of verification used.	Protection of children	4 December 2025
Parents' Perceptions of Protection of Children measures – Wave 2: Quick poll to explore the awareness and perceptions of parents with at least one child aged 17 or under regarding the Protection of Children and age assurance measures, after their initial implementation.	Protection of children	4 December 2025
The Children's Online Safety Tracker (COST) – Wave 1: This quantitative study aims to further understand and track UK children's recalled experiences of being online, including their use and awareness of safety measures and experiences of harmful content or contact. We conduct this research twice a year using an online panel to sample of over 7,000 children aged 8-17 annually.	Protection of children	4 December 2025
Children's Online Insights Panel: The Children's Online Insights Panel is an ongoing, qualitative research project, aiming to provide timely and direct insights into how 8-17 year-olds are experiencing and navigating their digital worlds. Created in 2025, it involves regular touchpoints with 15 panellists through a mixture of online digital diaries and in-depth interviews. This report marks the first and second wave of data collection.	Protection of children	9 December 2025
Online Nation 2025: Online Nation is an annual report that looks at what people are doing online, how they are served by online content providers and platforms, and their attitudes to and experiences of using the internet.	Online use and attitudes	10 December 2025

Research in Q4 2025/26

Project name and overview	Policy area	Publication date
Proving age to access online pornography – Wave 1: Quantitative survey of UK internet users aged 16+ who self-report having accessed pornographic content online, to understand how they access such content and their past experiences with age checks.	Age assurance	12 February 2026
Helping users assess content online: Adaptative randomised controlled trial evaluating the effectiveness of various behavioural interventions designed to help users assess the reliability, accuracy and authenticity of online content.	Behavioural insights	24 February 2026
CSAM perpetrator report: This is a research report written by Protect Children and commissioned by Ofcom which presents the results of findings from a dark web survey of perpetrators who are actively searching for child sexual abuse material. The report explores how perpetrators use and exploit digital platforms and services designs to view, host and distribute this type of content.	CSAM	18 March 2026



Annex 2: Enforcement activity

Ofcom's Enforcement Team handles a range of issues across the sectors we regulate, including Telecommunications, Online Safety, Post, and Network Security and Resilience. These issues encompass anti-competitive behaviour, breaches of regulatory rules and regulatory disputes. Table 17 shows the total number of formally opened investigations handled by the team. Table 18 shows the overall number of issues considered, with the majority being closed on an administrative priority basis or because formal action was not deemed an appropriate response. This reflects the picture as at 31 March 2026.

More details of individual cases being investigated under the investigations programme are set out on our website at: www.ofcom.org.uk/enforcement.

Table 17: Open investigations and programmes

Regulated sector	Total opened	Total closed	Ongoing activity (as at 31/3/2026)	Total handled
Telecoms	4	4	8	**12**
Network Security	3	0	3	**3**
Post	1	1	0	**1**
Online Safety	35	12	26	**38**
Premium Rate Services	0	0	2	**2**
Total	**43**	**17**	**39**	**56**

Table 18: Total issues considered in the Enforcement Team

Regulated sector	Open cases as at 1 April 2025	New cases opened in year	Cases closed in Year	Open activity (as at 31/3/2026)
Telecoms	15	46	58	4
Post	0	3	3	0
Network Security	0	4	2	2
Video Sharing Platforms	0	1	1	0
Online Safety	11	31	41	1
Total	**26**	**85**	**105**	**7**

Total handled = Total closed + ongoing activity

Total opened = Opened in the financial year April 2025 – April 2026

Total closed = Closed in the financial year April 2025 – April 2026, doesn't matter when was opened

Ongoing activity = What's open now

Annex 3: Broadcasting complaints, cases and sanctions

Ofcom has a duty under the Communications Act 2003 to establish procedures for the handling and resolution of complaints from listeners and viewers about radio and television programmes broadcast on services licensed by us, as well as S4C. We also have a duty under the BBC Charter and Agreement to set procedures to handle and resolve complaints referred to us about the BBC's television, radio and on-demand programmes. We also enforce content standards on UK-based video-on-demand services[6].

All complaints are important to Ofcom. We assess each one, and they help us to understand whether a broadcaster or on-demand service provider may be failing to comply with our rules.

As well as launching investigations following the assessment of complaints, we can also do so on our own initiative. We handle complaint-led and self-initiated investigations under the same procedures.

Individual complaints received by Ofcom are assigned to cases. A case is opened when Ofcom is assessing a specific programme or issue and may consist of one or more complaints. In the period under review we received a total of **65,968** standards complaints, relating to a total of **8,544** cases that were then assessed. (The former number is higher because many cases draw multiple complaints.)

Broadcast content standards

Complaints about content standards are handled under Ofcom's Procedures for investigating breaches of content standards for television and radio. Complaints about BBC content standards are handled under Ofcom's Procedures for investigating breaches of content standards on BBC broadcasting services and BBC on demand programme services.

Initial assessment of complaints

Based on an initial assessment of the complaint, and in most cases a consideration of the related television or radio content, Ofcom will consider whether the complaint raises substantive issues under the Broadcasting Code (or other Ofcom codes) warranting investigation. If not, Ofcom will decide not to investigate further and publishes this decision in its Broadcast and On Demand Bulletin.

A total of 8,544 cases (65,968 complaints) were assessed in this way during the reporting period.

Table 19: Complaints and cases assessed by year

Type	2025/26	2024/25	2023/24	2022/23	2021/22
Complaints	65,968	72,442	69,807	36,908	99,562
Cases	8,544	9,408	9,957	8,725	11,932

Ofcom aims to make an initial assessment of all complaints within 15 working days. In the period between 1 April 2025 and 31 March 2026, Ofcom assessed complaints on average within 6.7 working days.

6. Under the statutory framework these are known as 'on-demand programme services'.

Investigations

If a case raises potential issues under our rules, we will investigate the matter further to decide whether a breach of the Broadcasting Code (or other Ofcom codes) has occurred. An investigation may consist of one or more related cases involving the same broadcaster.

Of the 8,544 cases, we referred **28** cases for investigation under our rules in the reporting period.

In this financial year we concluded **25** investigations[7]. Of the 25 investigations we concluded, **10** were launched before 2025/26. The other **15** were launched and completed within 2025/26.

Table 20: Complaints, cases and investigations by key Broadcasting Code issue[8]

Type	Complaints	Cases	Investigations	Breaches
Offence	48,924	4,558	6	2
Harm	46,408	4,471	7	5
Due impartiality	5,285	1,491	1	1
Protection of children	2,939	680	3	2
Other[9]	2,113	1,232	9	6

Ofcom found that:

- **14** investigated cases resulted in breaches of the Broadcasting Code (or other Ofcom codes) being recorded;
- **6** investigated cases were resolved[10];
- **1** investigated case was not in breach of the Code;
- **4** investigated cases were discontinued.

We aim to complete those cases we take forward for investigation within 50 working days. In the period between 1 April 2025 and 31 March 2026, Ofcom completed investigations on average within 67.7 working days. This was due to the procedural and legal complexity of many of the cases we investigated.

7. An investigation may complete over more than one financial year depending on factors such as when it was launched and the complexity of the investigation.
8. The total complaints and cases for each year are higher in this table than the figures in Figure 1 due to an overlap in the way cases are categorised in our case management system.
9. Other case types include commercial references, charity appeals and advertising minutage.
10. A 'resolved' outcome may be used in cases, for instance, where a broadcaster has taken appropriate steps to remedy a breach. In such cases, Ofcom may consider it appropriate not to record a breach and decide that the appropriate outcome is to determine that the case is 'resolved'. A 'resolved' finding is held on record and may be taken into account should there be further compliance concerns regarding a particular broadcaster.

Fairness and Privacy

Fairness and Privacy complaints relate to unjust or unfair treatment in programmes, or about unwarranted infringements of privacy in programmes (or in connection with the obtaining of material included in them). These complaints are made by individuals or organisations participating in or otherwise directly affected by programmes as broadcast, or in the making of programmes.

Complaints about fairness and privacy are handled under Ofcom's Procedures for the consideration and adjudication of Fairness and Privacy complaints. Fairness and Privacy complaints about BBC television, radio and on-demand programmes are handled under Ofcom's Procedures for the consideration and adjudication of Fairness and Privacy complaints on BBC broadcasting services and BBC on demand programme service.

In 2025/26, we considered **218** Fairness and Privacy complaints.

Entertainment decisions

Ofcom aims to assess and decide whether to entertain Fairness and Privacy complaints within 25 working days of receipt of the complaint and any further information requested from the complainant. In the period between 1 April 2025 and 31 March 2026, Ofcom assessed and decided whether to entertain Fairness and Privacy complaints on average within 14.2 working days.

Adjudications

If a Fairness and Privacy complaint is entertained by Ofcom, we will investigate the matter to decide whether a breach of the Broadcasting Code has occurred. A final adjudication will be taken after all relevant evidence and material has been considered.

A total of **4** complaints were adjudicated upon in the period under review. Of these:

- **no** complaints were upheld;
- **3** complaints were not upheld;
- **1** complaint was withdrawn or discontinued.

Ofcom aims to complete the consideration and adjudication of Fairness and Privacy complaints within 90 working days of the complaint being entertained. In the period between 1 April 2025 and 31 March 2026, Ofcom completed the consideration and adjudication of Fairness and Privacy complaints on average within **93.3** working days.

Sanctions

Where Ofcom decides that a broadcaster has breached the Broadcasting Code or other Ofcom code, and it considers the breach or breaches to be serious, deliberate, repeated and/or reckless, it may consider whether to impose a statutory sanction on the broadcaster.

Ofcom has a range of sanctions available, including to: issue a direction not to repeat a programme or advertisement; issue a direction to broadcast a correction or a statement of Ofcom's findings; impose a financial penalty[11]; shorten or suspend a licence (for some categories of licence); and revoke a licence (not applicable to the BBC, S4C or Channel 4).

During the period between 1 April 2025 and 31 March 2026, Ofcom imposed the following statutory sanctions:

- Word Network Operating Company Limited – three sanctions in respect of its service, Word Network, with financial penalties totalling £375,000[12];
- Salaam Radio Limited in respect of its service Salaam Radio – a financial penalty of £400[13];
- BBC in respect of material broadcast on BBC2 and BBC iPlayer – a direction to broadcast a statement of Ofcom's findings[14]; and
- Markaz-Al-Huda Limited in respect of its service Salaam BCR – a financial penalty of £3,500[15].

BBC content standards and investigations

Complaints about BBC programmes are considered under a 'BBC First' complaints framework. This means that, if a viewer or listener has a complaint about something they have seen or heard in a BBC television, radio or on-demand programme, they must normally complain to the BBC in the first instance[16]. The complainant can refer their complaint to Ofcom if they are dissatisfied with the BBC's response or if the BBC fails to respond in a timely manner. A complaint can also be referred if the complainant considers that the imposition by Ofcom of a sanction against the BBC may be appropriate.

During the last year we received and assessed 1,648 complaints covering a range of standards issues for BBC content. Of these:

- 1,486 were referred back to the BBC under the 'BBC First' approach, as they had not completed the BBC complaints process; and
- 162 went through our BBC Standards process.

There was a total of 1,023 cases, 885 of which were classified 'BBC First' and 138 of which went through our BBC Standards process. None of them raised substantive issues warranting further action by Ofcom.

11. All financial penalties imposed by Ofcom are held in an account with Government Banking Services (GBS) for the benefit of the Exchequer. Funds are transferred to the HM Treasury GBS account for direct use by the Exchequer or distributed to relevant Consolidated Funds. Ofcom neither receives financial benefits from nor makes use of any financial penalties received.
12. Decision - Word Network Operating Company Limited, 9 December 2025
13. Decision - Salaam Radio Limited, 16 March 2026
14. Decision - BBC, 8 December 2025
15. Decision - Markaz-Al-Huda Limited, 14 July 2025
16. The 'BBC First' complaints framework does not apply to fairness and privacy complaints about BBC content.

BBC online material

Under the BBC's Charter and Agreement, set by the Government and Parliament, the BBC is responsible for the editorial standards of its online material. Ofcom has a responsibility to consider and give an opinion on whether the BBC has observed relevant editorial guidelines in its online material[17]. Online material means content on the BBC's website and apps, such as articles, images and videos, and is defined in the Ofcom BBC Online Arrangement. The definition does not extend to the BBC's social media content, and it does not include programmes on the BBC iPlayer and BBC Sounds, which must comply with Ofcom's Broadcasting Code rules.

Between 1 April 2025 and 31 March 2026 we assessed and closed a total of 112 complaints about the BBC's online material.

A further 552 complaints about BBC online material were referred back to the BBC under the 'BBC First' approach or found to be outside of our remit. Ofcom aims to make an initial assessment of these complaints within 15 working days. In the period between 1 April 2025 and 31 March 2026, Ofcom assessed complaints on average within 11.1 working days.

Over the last year we concluded no investigations involving BBC Online material.

On-demand programme services

We also consider complaints about content standards on on-demand programme services (ODPS)[18] under Ofcom's Procedures for investigating breaches of rules for on demand programme services. In 2025/26, we assessed 738 complaints, which led to 638 cases about ODPS content. This year, Ofcom concluded two investigations: the first found a service to be in breach of the ODPS rules on protection of under-18s and the second (opened in 2024/25) was discontinued.

Historically, ODPS have not been subject to the same level of regulation as traditional broadcast television. The Media Act 2024 introduced a new framework to enhance the regulation of these services. Under the new regulatory regime, UK and non-UK based services that are categorised as 'Tier 1 Services' will be subject to a new 'Tier 1 Standards Code' that aligns regulation of these services more closely with broadcast television. In addition, Tier 1 Services will be required to comply with a new 'Tier 1 Accessibility Code' which will set minimum requirements for subtitles, audio description and signed content.

- In May 2025, we sent a report on the UK market for ODPS to the Government. Government was required to take account of this report when considering which services the new rules would apply to.
- In November 2025, we published a review of audience protection measures (such as age ratings and content warnings) provided by ODPS, alongside research to understand what audiences think about them.
- In February 2026, the Government confirmed that services which have more than 500,000 average monthly users in the UK will be in scope of the new rules.[19]
- In May 2026, we published our consultation on a proposed 'Tier 1 Standards Code'[20] and 'Tier 1 Accessibility Code'.

17. We currently handle complaints about the BBC's online material under Ofcom's Procedures for handling complaints relating to BBC online content. However, following changes to the BBC Agreement published in December 2025, Ofcom will have full enforcement powers in relation to online material going forwards. We are currently preparing to consult on a draft BBC Online Material Code, with the Code expected to go live in September/October 2026.
18. With the exception of public service ODPS provided by the BBC, which are subject to the Broadcasting Code, ODPS must comply with a set of Statutory Rules which are separate to the Broadcasting Code.
19. Statement on designation of Tier 1 Video-on-demand (VoD) services
20. Consultation: Tier 1 Standards Code

Annex 4: Colleague diversity profile

Ofcom is bound by the Public Sector Equality Duty within the Equality Act 2010. Publishing the colleague diversity profile supports our duty to consider equality in how we work and to take steps that promote fairness and inclusion. These insights inform our new Diversity and Inclusion strategy and help us track progress against our ambitions, ensuring accountability and continuous improvement in creating a representative and inclusive workplace.

The protected characteristics are: age; disability; ethnicity (referred to as 'race' in the Act); sex; gender identity (referred to as 'gender reassignment' in the Act); marriage and civil partnership; pregnancy or maternity; religion or belief; and sexual orientation.

We do not have sufficient information to publish reliable data in the areas of gender identity, marriage and civil partnership, and pregnancy or maternity.

Table 21: Colleague diversity profile

Characteristic		31 March 26	31 March 25
Sex	Men	44%	45%
	Women	56%	55%
Ethnicity	White ethnic backgrounds	69%	70%
	Asian ethnic backgrounds	*15%*	*14%*
	Black ethnic backgrounds	*7%*	*7%*
	Mixed ethnic backgrounds	*4%*	*4%*
	Other ethnic backgrounds	*1%*	*2%*
	Minority ethnic backgrounds	27%	27%
	Prefer not to say	3%	3%
	No data	0%	0%
Age	Under 30	22%	23%
	30-39	31%	31%
	40-49	25%	24%
	50-59	17%	17%
	60+	5%	5%

Characteristic		31 March 26	31 March 25
Religion or belief	Christian	*27%*	*27%*
	Muslim	*6%*	*6%*
	Hindu	*4%*	*4%*
	Jewish	*1%*	*1%*
	Sikh	*1%*	*1%*
	Buddhist	*1%*	*1%*
	Other religion/faith	*2%*	*2%*
	Religious	42%	41%
	Not religious	47%	46%
	Prefer not to say	10%	10%
	No data	1%	2%
Disability	Disabled	16%	12%
	Not disabled	73%	71%
	Prefer not to say	8%	9%
	No data	3%	8%
Sexual orientation	Heterosexual	78%	78%
	Lesbian/Gay	*4%*	*4%*
	Bisexual	*5%*	*5%*
	Other	*1%*	*0%*
	LGB	10%	9%
	Prefer not to say	11%	11%
	No data	1%	3%

Annex 5: Spectrum assurance and compliance

Key performance indicator

Table 22: Main activities

Work programme activity/incident	April 25 – March 26	April 24 – March 25
Complaints of Interference received[21]	1,528	1,710
Checking radio system licence compliance[22]	3,826	3,393
Fixed Penalty Notices Issued[23]	15	42
Prosecutions for criminal spectrum activity[24]	1	0

Table 23: Quality of service targets for complaints of interference received

			Target achieved	
Key performance indicator	Case	Target	April 25 – March 26	April 24 – March 25
Time to first visit: The time taken from reporting a complaint of interference to the time our engineer arrives on site to diagnose the problem (for those cases where a field visit is required)	1	8 hours	100%	100%
	2	18 hours	100%	100%
	3	2 working days	100%	100%
	4	5 working days	98%	100%
	5	15 working days	99%	100%
	6	No target		
Resolution: The time taken from reporting a complaint of interference to the time the customer is advised that the case is resolved	1	2 calendar days	100%	100%
	2	3 calendar days	100%	100%
	3	6 working days	100%	98%
	4	20 working days	96%	97%
	5	40 working days	99%	99%
	6	60 working days	99%	100%

21. Cases of interference reported by the public and businesses.
22. Work carried out by Ofcom to ensure licence conditions are adhered to or unlicensed use is not taking place.
23. Fixed Penalty Notices (FPN) are usually issued instead of initiating legal proceedings. Failure to pay a FPN can lead to legal action.
24. Prosecutions in relation to Pirate Radio or failure to pay FPNs.

Annex 6: Spectrum licensing

Category A

Licences that involve no frequency assignment, site clearance or international coordination and have a 7-day KPI.

Licence type	Licences issued Apr 25 - Mar 26	Licences issued Apr 24 - Mar 25	Total on issue as of 31 March 26	Total on issue as of 31 March 25
Business Radio Light - Simple UK (no base station)	1,648	1,711	15,721	15,600
Business Radio Simple Site	959	1,181	9389	9,424
Business Radio Suppliers Light	76	103	1,229	1,228
Fixed Wireless Access (5.8 GHz)	34	39	334	338
GNSS Repeater	14	14	443	429
Police and Fire	0	0	122	122
Subtotal for Business Radio products	**2,731**	**3,048**	**27,238**	**27,141**
Aeronautical Licences (light aircraft and transportable)	2,013	1,790	12,251	12,048
Radar Level Gauge	0	0	124	124
UAS (Unmanned aircraft system)[25]	43	59	98	72
Subtotal for Aero and Radar products	**2,056**	**1,849**	**12,473**	**12,244**
PMSE Shared	3,674	3,199	5,602	5,447
Spectrum EHF	69	85	341	301
Total for all licences with 7-day KPI	**8,530**	**8,181**	**45,654**	**45,133**
Avg. KPI for Category A (90% in 7 days)	**99%**	**99%**		

Licences that involve no frequency assignment, site clearance or international coordination and have a 10-day KPI.

Amateur and Ship	**14,273**	**14,339**	**319,641**	**313,152**
Avg. KPI for Category A- Amateur and Ship) (90% in 10 days)	**100%**	**100%**		
Total for all Category A	**22,803**	**22,520**	**365,295**	**358,285**
Avg. KPI for all Category A	99%	100%		

25. UAS and Spectrum EHF licences were moved to the online portal from 7 April 2025.

Category B

Licences that involve frequency assignment but no site clearance or international coordination and have a 42-day KPI.

Licence type	Licences issued Apr 25 - Mar 26	Licences issued Apr 24 - Mar 25	Total on issue as of 31 March 26	Total on issue as of 31 March 25
Automatic Identification System	31	64	599	555
Coastal Station Radio (International)	6	6	370	373
Coastal Station Radio (UK)	8	7	287	292
Coastal Station Radio (Marina)	13	15	366	374
Coastal Station Radio (Training School)	41	48	732	699
Maritime Radio (Suppliers and Demonstration)	0	4	66	67
Maritime Nav aids and Radar	31	18	179	162
Differential Global Positioning System	0	0	3	4
Business Radio Technically Assigned	1,547	1,599	20,466	20,954
Business Radio Area Assigned	29	18	435	422
Coastal Station Radio (UK) Area Defined	3	1	16	13
Coastal Station Radio (Internat'l) Area Defined	1	2	12	11
Ground Probing Radar	37	30	267	260
Scanning Telemetry	1	1	23	27
Self-coordinated links	19	12	143	140
Subtotal for Business Radio products	**1,767**	**1,825**	**23,964**	**24,353**
Aero Ground Station[26]	233	190	1,663	1,653
PMSE coordinated PMSE coordinated (Nov + Licences)	38,457	37,388	2,585	2,353
Shared Access (Low Power)	114	240	412	519
Shared Access (Medium Power)	343	217	731	534
SAL 2.3 GHz	2	0	2	0
Total for Category B	**40,916**	**39,860**	**29,357**	**29,412**
KPI for Category B	97%	92%		

26. There is no KPI for Aero ground station licences as we work with the CAA to confirm before the licence is issued.

Category C

Licences that require frequency assignment, and site clearance and/or international coordination and have a KPI of 90% completed in 42 days (just fixed link and satellite licences) or 100% in 60 days for all CAT C licences.

Includes licences and authorisations for outside broadcasts and programme-making and special events.

Licence type	New licences issued Apr 25 - Mar 26	New licences issued Apr 24 - Mar 25	Total on issue as of 31 March 26	Total on issue as of 31 March 25
Fixed Links	1,486	1,438	17,303	17,576
Satellite (Permanent Earth Station)	2	6	99	99
Satellite (Transportable Earth Station)	9	60	55	83
Satellite (Earth Station Network)	4	8	54	61
Satellite (Non-Fixed Earth Station)	3	3	19	15
Satellite (Non-Geostationary Earth Station)	4	3	11	9
Innovation and Research Licence	325	413	528	669
Demonstration and Trial Licence	250	349	325	413
Total for Category C	**2,083**	**2,280**	**18,394**	**18,925**
Avg KPI for Category C (90% in 42 days)	**96%**	**97%**		
100% in 60 days	**99%**	**99%**		

Mobile and wireless broadband licences

Licences issued through spectrum auction or award processes.

Licence type	New licences issued Apr 25 - Mar 26	New licences issued Apr 24 - Mar 25	Total on issue as of 31 March 26	Total on issue as of 31 March 25
Spectrum Access: 412-414 MHz	0	0	1	1
Spectrum Access: 700 MHz	1	0	3	3
Spectrum Access: 800 MHz, 2.6 GHz	5	0	8	6
Public Wireless Networks: 900, 1800 MHz	0	4	8	4
Spectrum Access: 1452-1492 MHz	2	1	1	3
Spectrum Access: 1785 MHz, Northern Ireland	0	0	0	0
Spectrum Access: 2100 MHz	1	3	5	1
Spectrum Access: 2.3 GHz	0	0	1	1
Spectrum Access: 3.4-3.6, 3.5, 3.6, 3.6-3.8 GHz	6	3	15	16
Spectrum Access: 3.9 GHz	0	0	1	1
Spectrum Access: 10, 28, 32, 40 GHz	1	8	20	22
Spectrum Access Offshore	0	1	13	14
Spectrum Local Access	4	2	13	27
Spectrum Access: Channel Tunnel[27]	0	1	0	1
Total for Mobile and Wireless broadband	**20**	**23**	**89**	**100**

27. Separate licence for the out-bound (UK-France direction) and in-bound (France-UK direction) tunnels.

Channel Islands and Isle of Man licences

Licence applications made via local Regulators.

Licence type	New licences issued Apr 25 - Mar 26	New licences issued Apr 24 - Mar 25	Total on issue as of 31 March 26	Total on issue as of 31 March 25
Public Wireless Network: 800, 900, 1800, 2100, 2600 MHz, Channel Islands and Isle of Man	0	0	14	30
Spectrum/Wireless Access: 3.4, 3.6, 10, 28 GHz, Channel Islands and Isle of Man	0	0	18	9
Total for Channel Islands and Isle of Man	**0**	**0**	**32**	**39**

Digital dividend spectrum licences

DOR GI Licences issued through spectrum award processes.

Licence type	New llcences issued Apr 25 - Mar 26	New licences issued Apr 24 - Mar 25	Total on issue as of 31 March 26	Total on issue as of 31 March 25
Spectrum Access 541-550 MHz (Cardiff)	0	0	1	1
Spectrum Access 758-766 MHz (Manchester)	0	0	1	1
Total for Digital Dividend licences	**0**	**0**	**2**	**2**

Total number of licences

Licence type	New llcences issued Apr 25 - Mar 26	New licences issued Apr 24 - Mar 25	Total on issue as of 31 March 26	Total on issue as of 31 March 25
Total number of licences - all categories	**65,822**	**64,683**	**413,169**	**406,763**

Annex 7: Sustainability

Greenhouse gas emissions, 2017/18 to 2025/26

		2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26
Non-Financial Indicators (tonnes CO2e)	Emissions for scope 1	400	327	185	108	115	140	148	133	148
	Emissions for scope 2	809	528	308	189	172	398	340	292	306
	Emissions for scope 3	519	555	594	7	57	347	674	719	580
	Total emissions	**1,728**	**1,410**	**1,087**	**304**	**344**	**885**	**1,162**	**1,144**	**1,034**
Related energy consumption	Fleet Fuel (litres)	73,659	64,710	62,665	35,465	35,406	57,175	58,578	51,195	66,764
	Gas (kWh)	1,014,202	802,709	120,016	95,613	148,858	41,671	90,344	83,322	108,806
	Electricity (kWh)	2,103,652	1,720,333	1,112,349	747,108	809,159	2,059,489	1,759,447	1,507,758	1,583,216
Related business travel data (km)	Air - domestic	581,902	537,247	725,261	-	50,324	284,544	569,197	515,128	464.670
	Air - International	1,617,386	1,776,192	1,680,572	653	108,509	1,062,786	1,758,892	2,118,110	1,761,924
	Rail or underground	1,793,809	1,784,741	2,000,504	13,146	437,355	1,109,722	1,277,695	1,603,332	1,885,860
	Road travel	244,308	220,376	254,311	32,544	68,955	247,452	274,043	169,790	264,037
Financial indicators (£'k)	Fleet Fuel	£94k	£90k	£85k	£43k	£49k	£98k	£88k	£75k	£79k
	Gas	£25k	£27k	£11k	£12k	£12k	£8k	£13k	£10k	£8k
	Electricity	£340k	£287k	£158k	£128k	£146k	£909k	£997k	£688k	£799k
	Business Travel	£706k	£743k	£838k	£5k	£139k	£660k	£998k	£1,118k	£1,109k

Scope 1 – This covers direct consumption of gas and oil, and fuel consumption from Ofcom's fleet cars. Gas consumption data across all years cover Ofcom's main offices in London, Belfast, Birmingham, Edinburgh, Haydock (closed 2018) and Livingston (closed 2017). Ofcom pays for petrol and diesel fuel for its fleet cars using fuel cards, and consumption is recorded and monitored monthly. Fuel consumption from our fleet cars is largely dependent on demand for our enforcement services.

Scope 2 – This covers electricity supplies to Ofcom's offices. Electricity data across all years cover Ofcom's main offices in London, Baldock, Belfast, Birmingham, Cardiff, Edinburgh, Haydock (closed 2018), Warrington, Manchester and some remote monitoring direction-finding sites around the UK. Electricity consumption is dependent on weather conditions.

Scope 3 – Business travel financial data have been obtained from our reporting system and include travel by all colleagues regardless of where they are located. We have converted rail travel financial data into distances using guidance from the Carbon Trust Standard, and road travel financial data into distances using data from expense claims for mileage. Air travel data have been obtained directly from our business travel provider, and categorised into domestic and international flights as per Defra flight distance guidance.

Waste minimisation and management

Waste consumption data for all years relate to Ofcom's main office in London. Accurate waste consumption data is not available for other Ofcom offices, but the associated waste disposal costs have been included. From June 2017 waste cost is included in our service charge. Our managing agent operates on a 'zero waste to landfill' basis, and all waste is recycled or incinerated with energy recovery.

		2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26
Non-Financial Indicators (tonnes)	Total waste	183	198	190	69	161	72	142	191	174
	Total to landfill	-	-	-	-	-	-	-	-	-
	Total recycled	125	71	92	38	79	21	55	108	88
	Total composted	-	-	-	3	0	15	41	38	40
	Total incinerated with energy recovery	58	127	98	28	82	36	46	45	46
Financials	**Waste**	**£7,004**	**£43,805**	**£35,000**	**£12,470**	**£27,569**	**£26,949**	**£25,440**	**£34,232**	**£30,846**

Finite resource consumption

Water data across all years cover Ofcom's main offices in London, Baldock and Birmingham. Water charges for other offices are included in the service charge and therefore cannot be analysed.

		2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26
Non-Financial Indicators (tonnes)	Water	9,379	13,988	18,874	6,375	13,075	20,842	9,469	5,890	7,635
	Paper reams	3,915	2,579	2,446	23	16	168	183	85	81
	A3 reams	50	127	106	0	1	9	6	3	0
	A4 reams	3,865	2,452	2,305	23	15	159	177	82	81
	A5 reams	-	-	35	-	-	-	-	-	-
Financials	**Water**	**£6,929**	**£19,583**	**£23,321**	**£14,820**	**£25,049**	**£35,851**	**£16,288**	**£10,132**	**£13,134**

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