

# **Children's Commissioner for England**

## **Annual Report and Accounts**

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2021-2022



# Children's Commissioner for England

## Annual Report and Accounts 2021-2022

For the period 1 April 2021 to 31 March 2022

Presented to the House of Parliament pursuant to **section 8 (3) (B) of the Children Act 2004.**

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## 1. Introduction by Dame Rachel de Souza, Children's Commissioner for England



This is my second Annual Report as Children's Commissioner. This reports on my first full year in office. I am proud and delighted to have taken on this role at such a critical time for our nation's children. As the tidal wave of the Covid-19 pandemic recedes, we have a chance to take stock and look at how this has affected children, and how they have bravely faced this unprecedented time.

There has finally been a return to something like normality: walking through the school gates each morning; the birthday parties, clubs, sports matches, and school trips. Extended families have gathered again, and have been able to celebrate birthdays, weddings, and religious festivals together. Children have been able to hug their grandparents. And amidst all this joy, we have also been able to grieve together – after so much sorrow, an opportunity to heal and move forward as individuals, as families, and as a community.

To reflect on what we have overcome, it's important to take a moment to acknowledge the role played by so many people in this great national effort: teachers, nurses, doctors, hospital porters, vaccine scientists, policymakers, logistics experts, and volunteers. People who have worked tirelessly to nurture, educate, and protect our children and wider communities. The list is endless.

I have been blown away by the resilience of children and young people. On my visits to schools, youth centres, children's homes, and other settings, they have been nothing short of inspirational. In particular, I want to thank them for their enormous contribution to the success of *The Big Ask*, the results of which we published in September 2021. It is the largest survey of its kind completed anywhere in the world: 557,077 responses, spanning every local authority in the country. I heard from children from every ethnic group, age, gender, and from the most deprived neighbourhoods as well as the most affluent. And it captured the voices of thousands of children from specific vulnerable groups, including those in mental health hospitals, youth custody settings, children's homes, fostering organisations, children in care, young carers, groups working with disabled children, and other community-based groups.

At a critical time, children told us about all aspects of their lives, the impact of the pandemic and what they needed for recovery. Despite the sacrifices they made, the vast majority of children – 80% – said they were happy or okay. Across all identity groups, they stand united on the things they value: families and happy homes; a safe community with activities and things to do; mental and physical health; a great education; the environment; a secure future; fairness; getting on in life. These seven

pillars will steer my work. It is my mission to support them in these goals and bring their voices to the heart of Government.

Last year, I wrote that my ambition for my tenure as Children's Commissioner was a great age of delivery for young people in England. I am proud that this Annual Report shows that in 12 short months, there is much that this office can do to make that happen. I will continue to represent children's needs and wishes. As Children's Commissioner, I have a particular responsibility towards children who rely on the state for their safety or protection. Over the past year, my team and I have supported hundreds of children and families in the most complex and serious situations, through my Help at Hand service.

It is my responsibility to work on and address issues facing children across the whole of the United Kingdom. I will continue to convene and discuss things that matter to children with fellow <sup>1</sup>BINOCC colleagues.

A handwritten signature in grey ink, appearing to read 'R. de Souza', is positioned above the printed name.

**Rachel de Souza DBE**  
**Children's Commissioner for England**

**06 October 2022**

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<sup>1</sup> The British and Irish Network of Ombudsman and Children's Commissioners



## 2. What children and young people have told us

*‘We simply wish to be part of the conversations... we get that we still have a lot to learn, but we also have a lot to bring to the table’ – Boy, 15, The Big Ask.*

The role of Children’s Commissioner is to champion the voices of children and young people, and ensure they are heard in the heart of Government. To do this, and to set a foundation for her time and priorities in office, Dame Rachel de Souza launched The Big Ask, the largest ever survey of children in England. Over half a million -557,077 - children aged 4-17 in England responded 4% of the total population. This included an unprecedented level of response from vulnerable and disadvantaged groups including 97,000 children with an additional learning need, over 5,900 children in care, 26,000 children receiving mental health support, 13,000 children with a social worker, 5,200 children attending special schools, 6,000 young carers, 2,200 children supported by youth offending teams, and unaccompanied asylum-seeking children.

Through *The Big Ask*, the Children’s Commissioner heard from hundreds of thousands of children of all ages, including the parents of babies and toddlers and those from seldom-heard groups, such as children in care or those with special educational needs and disabilities (SEND) and those living in institutional settings. Their answers have shaped the seven pillars of the Children’s Commissioner’s work: family, community, education, health and wellbeing, jobs and skills, children in care and a better world.

In addition to *The Big Ask*, the Children’s Commissioner and her team have visited and spoken with children across the country, from schools to youth centres, children’s homes to youth custody settings. The Children’s Commissioner and her team have also spoken to children of all ages, including parents and carers of babies and toddlers. The office has heard from children with many different experiences, including children in care, care leavers, asylum-seeking children, those from Gypsy, Roma or Traveller communities, and children with special educational needs.

The Children’s Commissioner and her team have conducted 98 focus groups and interviews with 599 children in all regions of England and in a variety of settings including mainstream and special schools (341 children), Alternative Provision (62 children), Youth Groups (95 children), Virtual visits with children being home educated or not in school (15 children) and other settings such as family hubs or children’s homes (86 children). The Children’s Commissioner has undertaken 75 visits since she took up post, including to 35 schools, nearly 20 to children’s services and to five hospitals. She has spoken to hundreds of children directly. These focus groups and interviews have covered projects on The Big Ask (71 children), attendance (311 children), family (60 children), mental health (77 children), care (12 children), SEND (44 children) and online harms (24 children).

Surveys are another method that the <sup>2</sup>Children's Commissioner's office (CCo) uses to engage with children and their parents which complements our qualitative research. Surveys include free text questions so that more details can be captured on what children think and would like to share.

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<sup>2</sup> In previous years we have sometimes referred to the Office of the Children's Commissioner (OCC) going forward we will refer to the office as Children's Commissioner's office (CCo)

### **3. The Performance Report**

#### **3.1 The year in summary**

This report presents work undertaken during the period 1 April 2021 to 31 March 2022, and its impact on children, particularly those with additional needs. This is the second Annual Report since Dame Rachel de Souza took up the role of Children's Commissioner on 1 March 2021, and the first report on a full year in office.

#### **Performance Analysis**

This section presents an overview of the performance of the CCo across the key strategic priorities.

Independent from Government and answerable to Parliament, the Children's Commissioner has a number of unique powers to deliver the role, namely the power to gather data from public sources and the power to enter any premises where children are away from home to learn more about their welfare.

The CCo intervenes through the Help at Hand advice and representation service to help individual children, but also strategically to highlight where there are gaps in the system, where children are being failed by those with power over their lives and where reform is needed to help children to thrive.

#### ***The Big Ask***

The Commissioner launched *The Big Ask* survey in order to hear the voices of as many children in England as possible, to amplify them, and to deliver improved life chances for this generation and beyond.

The Commissioner asked children how the pandemic changed their lives for better or worse; what their aspirations were for the future and the barriers to reaching them; how things were at home; how their communities and local environment could be improved; and how they felt about the future and the challenges facing the wider world.

The survey was completely anonymous and did not ask children to submit any directly identifiable information.

As part of *The Big Ask*, the Commissioner visited schools to speak with children about their experiences of the pandemic and to hear about their hopes for the future. The tour included visits to schools in Bedfordshire, Cumbria, Yorkshire, Norfolk, the Midlands, the Southwest and London. A national assembly was held with footballer Marcus Rashford to encourage children to take part.

The CCo engaged with every school and local authority in England, youth groups, charities who work with children and young people, Children in Care Councils (CiCCs), children's homes, children's mental health services, youth justice settings, community groups, and other organisations.

Children were asked about:

1. How happy they were with different aspects of their lives
2. Their priorities to have a good life in the future.
3. Their current and future worries
4. Whether they think they will have a better life than their parents when they grow up.
5. What they think needs to change to make their lives better in future.

These questions were tested with children prior to launch. Older children (aged nine and above) were asked all listed questions, while younger children completed a simpler version with fewer, and shorter, questions.

Alongside the main survey, the CCo also carried out focus groups and interviews with specific groups of children who were identified as seldom heard. To ensure that the experiences of babies and pre-school children were captured, the CCo ran focus groups with different communities and groups of children, which included talking to parents and carers. There were also focus groups for children with special educational needs or disabilities or other additional needs.

An 'easy read' version of the survey was produced for children and for those with additional reading needs. This was distributed to all schools in England and a range of specialist stakeholder organisations to ensure it reached children outside of school settings.

Analysis took place in summer 2021. Responses were analysed by age, gender, ethnicity, school type, and local area characteristics. Results were also broken down for children with additional needs, including children in care, children in need, those with special educational needs, young carers and children receiving mental health support.

Across all identity groups, children said that they value similar things. Families and happy homes; a safe community with activities and things to do; support to promote good mental and physical health and access to care when needed; a great education; a secure future with support to get a good job or career; getting on in life; the environment; fairness; the chance to contribute and have their say on the issues that matter to them, such as a fairer society and the environment. Children in care and those with additional needs had broadly the same ambitions as their peers and wanted the support to achieve them.

## Launch, Impact, and External Engagements

*The Big Ask* was launched with coverage across national newspapers, television, radio and on social media. It was the subject of widespread discussion, debate and public interest, and received praise from across the political spectrum, the sector, from schools, charities, and children's services.

*The Big Ask* was launched at Harris Westminster with the then Secretary of State for Education, The Rt Hon Nadhim Zahawi MP. He praised the extraordinary set of data, and the contribution of the children to the report widely, beginning at the launch, and with subsequent extended commentary on Any Questions in autumn 2021, and in the House of Commons. The Hansard record shows the work of the CCo influencing political decision-making, with the help of cross-party support, in the heart of democracy in the United Kingdom.

The huge scale of the report and groundswell of support that followed, has enabled the CCo to meet its strategic objective of influencing policy across the board, in all of its key impact areas.

The CCo followed the launch with a series of engagements to set-out the implications of the report, beginning with party conferences in September and October 2021. Since the launch, speaking events have been secured at The Education Policy Institute, Association of College and School Leaders, National Society for the Protection of Children, Schools and Sixth Form College Association, King's College London, National Governance Association, Royal College of Psychiatrists, Haberdasher's Livery Company, Catholic Education Service and the Fair Education Alliance. The Commissioner has given the Credit Suisse Keynote at the National Portrait Gallery, keynotes at the Growing Up in the Digital Age Conference, Better Start Annual Conference, National Child and Adult Services Conference, and has given the annual Priestley Lecture at Birmingham University.

The Big Ask: The Big Answer report (*The Big Answer*) paid tribute to these voices, and to the sacrifices children have made during the covid pandemic. It demonstrated that this is a passionate and compassionate generation, ambitious for the future and ready to roll their sleeves up and make the change they want to see. It called for a similarly ambitious response from the adults in our society to listen to our children and to deliver reforms so that every child has the opportunity to succeed. This report was accompanied by a series of policy papers making specific recommendations for children for the upcoming Spending Review and for the long term.

Following these solutions outlined in *The Big Answer*, major investment in support for children was announced in the 2021 Spending Review. This included a £500 million investment in Family Hubs, the Start for Life Early Years Programme, and the Supporting Families Programme; a £560 million Youth Guarantee; new educational

catch-up funding to reach £4.7 billion by 2024/25; £259 million investment in children's homes; and £104 million to continue to reform unregulated accommodation for children in care.

## **3.2 The Children's Commissioner's Pillars**

Based on what children had to say in *The Big Ask*, the Children's Commissioner has set out her strategic priorities to deliver for children across the country over her term of office. The seven key pillars have been identified as: Family, Children in Care, Education, Jobs and Skills, Health and Wellbeing, Community and A Better World.

### **3.2.1 Family**

In *The Big Ask*, children explained how having a supportive family has a positive impact on their lives – from receiving emotional support, to being able to talk with family members about their worries and aspirations for the future. As one child said: 'A loving family is worth more than money and will give you guidance support and love and advice' – Boy, 11. The Commissioner heard from children about how much they care about their families, and how much they value seeing them, with 80% of 9—17-year-olds saying they are happy or okay with their family life, along with 95% of 6—8-year-olds.

Put simply, family is a fundamental pillar of children's lives. There is great optimism in the power of families to nurture and stimulate, regardless of what form family takes. As one child said: 'I have been very lucky to have grown up with a very supportive and stable family environment with fantastic role models in my parents' – Boy, 17.

Where children do not live with immediate family, they care about having a happy home. If children were unhappy at home, they were far more likely to be unhappy in general. If children were unhappy with their family life, they were 9 times more likely to be unhappy with their life overall, and 70% of them were unhappy with their mental health. As we emerge from the pandemic this is now the moment to support the family for all children, especially the most vulnerable.

The Commissioner has therefore made family a fundamental pillar of her work, setting out to ensure that as a society we understand children's lives as part of a wider family unit, highlight the need to focus on families, and support for families right from the earliest years. In *The Big Answer*, the Commissioner called for expanded family help, through both Family Hubs and an expanded Supporting Families Programme. Both were delivered in the 2021 Spending Review.

Early in 2022, the Commissioner was commissioned by Government to conduct a Family Review into contemporary family life. This major Review was a recommendation of the then Commission on Race and Ethnic Disparities, which found

evidence that family life is a key factor in many disparities in children's outcomes. This comprehensive research-led Review explores all aspects of modern family life, and how families understand themselves. The review is investigating how families can be best supported, with a particular focus on children's perspectives on family life. It also explores whether public services understand the needs of families as a unit, rather than as a collection of individuals. The *Review* brings together evidence on the effectiveness of current support networks in England, the programmes available to families, and areas where more support is needed.

### **3.2.2 Children in Care**

In *The Big Ask*, Children in Care had the same aspirations, worries, hopes and dreams as their peers, and they wanted to be treated like any other child, and supported to have the same opportunities in life. As one girl put it:

*'I am in care; I know I will have a better chance for myself because my foster carers work hard to help me and promote my relationship with my birth parents. Because of that I feel like I have more love than a normal child. It makes me feel stronger, like I can have the confidence to be a police officer and I can achieve the qualifications I need'* – Girl, 14, *The Big Ask*.

The Commissioner has set out that she wants to be as ambitious for children in care as they are for themselves and to ensure that every child in care grows up in a loving, family environment. This will involve grasping the nettle of children's social care reform and setting out a radical new approach, based on more support to help families stay together, joining up the system with better data sharing and a clear outcomes framework and a strong focus on improving stability for children in care, with more high-quality foster and children's homes across the country. As one care leaver said:

*'I know where I want to be in life, I know what I want to do, I know my aims, I know my dreams. I think 'cos I've got that support around me, I am able to fulfil my dreams and what I want to achieve'* – Care leaver, 21, *The Big Ask*.

In the 2021 Spending Review, the Government made the commitment to £104 million to implement the ban on unregulated care for under 16s, and to invest further in early family support. The Children's Commissioner's Help at Hand service, as well as the High Court, are seeing an increase in children with acute and complex needs for whom no suitable care is available. In response, in *The Big Answer*, the CCo called for urgent investment in new children's homes. The government announced a commitment of £259 million at the Spending Review.

In January 2022 the CCo published a vision paper for the children's social care system. Grounded in the views and experiences of children, it set out an ambition for a system built around the core elements of good care all children and families should expect: to

be listened to and responded to; to have relationships that are trusting and stable; to feel loved, supported, and stable; and to be able to access practical help and support.

The Commissioner also gave evidence to the Education Select Committee inquiry into children's homes in January 2022. In this the Commissioner stressed the need to improve the quality of children's home provision and increase capacity in foster care and residential services to improve stability for children in care. She also raised the need to think about children's homes as part of packages of support to children, so that they received a continuum of support across education, health and care.

The Commissioner is committed to continuing to press for radical reform of the children's social care system, with care provided for all children up to 18 and ongoing support for those leaving care and with care experience.

### **3.2.2.1 In My Opinion (IMO)**

In My Opinion (IMO) is the CCo's digital offering for children in care and care leavers. A unique, peer-led website, which serves as a meeting point for children in the care system and care leavers. Somewhere that they share stories, experiences and achievements, get and give advice, and gain access to career advice, training opportunities and content competition prizes.

The project includes:

- the website which receives 15,000 unique page views annually;
  - social media channels with a combined following of 3,750; and
  - an award-winning podcast series which has been listened to over 7,550 times.
- 
- During the last year the CCo developed a third series of the award-winning podcast challenging negative perceptions of those in the care system and encouraging new perspectives. The CCo widened the scope of content shared on IMO with a variety of new series including projects run by care-experienced people and the 'Turning 25' series, where care leavers shed light on their experiences of losing support from their 'corporate parents'
  - The CCo ran a 'Dear Future Me' goal setting workshop with a group of children in care and with care leavers. This workshop was shared with Children in Care Councils (CiCCs) and participation officers so that they were empowered to run the workshop themselves
  - The CCo ran a successful photography competition to find a photograph to be used for the official Children's Commissioner 2021 Christmas card and CiCCs were involved in campaigns publicising the CCo's offer to stakeholders.



### 3.2.2.2. Help at Hand

Help at Hand has continued to provide advice, assistance, and advocacy for children who are in care, leaving care, involved with children's services, or living away from home in hospital or custodial settings. Help at Hand has achieved success on a range of issues, such as preventing children from being moved from foster carers against their wishes, ensuring that young people leaving care were provided with appropriate housing, and challenging local authorities and health providers when children with serious mental health conditions were left in unsuitable settings.

Key areas of the CCo's work this year have been those children caught in the gap between health and social care provision, children with disabilities not receiving the right support within their families, and young people struggling with homelessness and poor accommodation after leaving care.

- From April 2021 to March 2022, the Help at Hand service received 838 enquiries. The issues raised by these children and young people were disparate and varied but included: children in care whose responsible local authority could not find an appropriate home (many of these children fell between the gap in inpatient mental health services and therapeutic/secure children's homes); care leavers with no or poor accommodation; disabled children struggling to access support; and children with education, health and care plans that were not in school
- The Commissioner has personally written in 32 of those cases to try and seek resolution
- In 2022 the Help at Hand begun a consultation with children and care leavers about the service. This consultation involved focus groups with children in the Help at Hand remit and interviews with people who have used the service
- The CCo's Help at Hand advisers work hard to get the right outcomes for children and young people who make contact. In the six months between September 2021 and February 2022 the team were able to get positive outcomes in eight out of 10 cases they took up. Among many positive outcomes, they ensured that children and care leavers received the resources they were entitled to (such as allowances or laptops), prevented children from being moved from their foster home against their wishes, made sure children were given accommodation when they were at risk of being homeless, and helped young people in custody to get the right support to make a fresh start back in the community.

Help at Hand has had many successful interventions in the past year, making a difference for children across the country. For example:

- When Anna<sup>3</sup>, a child with autism and anorexia, was placed in a general paediatric ward and was not receiving appropriate mental health support and care, the CCo

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<sup>3</sup> Anna's name has been changed to protect their identity

wrote to the local authority and NHS bodies to express concerns and continued to advocate for her until she was moved to a more appropriate setting

- Millie<sup>4</sup> was struggling with autism, severe anxiety, and OCD, and was not being offered the support she needed from the local authority, causing huge stress to her and her family. The CCo intervened to ensure that she had a full children's social care assessment, so she could receive appropriate services for her needs
- John<sup>5</sup>, a care leaver who had been successful in gaining a place at a university but was refused support with housing because he had moved out of the area. The CCo helped him to challenge the local authority to fulfil its obligations and he was ultimately provided with the financial support he needed to secure accommodation and complete his studies
- Simon<sup>6</sup> was sleeping on the floor of a family friend after leaving his home to escape the abuse of his father. His school was very worried about him and came to Help at Hand as their requests to social services had been refused. After Help at Hand challenged the local authority and obtained advocacy services for Simon the local authority reversed their decision and agreed to accommodate him.

This work is reflected in the positive feedback from users of the Help at Hand Service:

"You were the reason the social workers started to listen to my thoughts, wishes and fears and I am really grateful for your help. Thank you so much for being there for me."

"It was great to have someone else supporting the child who knew more about the child's rights. The Help at Hand team was amazingly supportive."

"It was the first time someone actually appeared interested in the problem and the situation. I had been going round in circles trying to find accommodation and support for a vulnerable 18-year-old. The HaH person displayed empathy for the individual young and their situation. We are both most grateful."

"Help at Hand became involved at the request of this young student and single handily shook the hornets' nest, the professionals took ownership and made a swift decision, which was child centered."

"Well done team! Changes are being made and if it stops another child or sibling group being moved, they will never know how lucky they were."

While these positive outcomes for children and young people are welcome, their experiences have shown there is still a great deal more to be done both for individual children and to change the wider system of support for children with additional needs. This is why the CCo are committed to using learning and examples from Help at Hand

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<sup>4</sup> Millie's name has been changed to protect their identity

<sup>5</sup> John's name has been changed to protect their identity

<sup>6</sup> Simon's name has been changed to protect their identity

to drive work on innovation in social care, health and education, with the aim of improving systems and practice for children at both a local and national level.

### **3.2.3 Education**

*The Big Ask* demonstrated how important schools and teachers are to children, and that school is the place they want to receive support if they need it. Children explained the importance of being in a nurturing and supportive environment for them to thrive in their futures. Getting a good education was a top priority for children. As one girl said:

‘I really want to learn even if it’s hard because education is important to me’ – *Girl, 11*.

In March, the Commissioner set out her vision for a school system that works for all children. The Commissioner’s core aims are making sure every child attends an excellent school and leaves primary school being able to read and write. Every school should provide an offer to children which extends from an enriching curriculum to additional support for children, as part of a wider network of outstanding children’s services. Helping all children to succeed in school, particularly those with additional needs is a key priority for the Commissioner. This includes ensuring the right provision for children with special educational needs and a focus on support for those at risk of falling behind their peers, in the early years and throughout their time in school. Schools need to be at the heart of our wider support system for children and should be equal safeguarding partners.

For children to make the most of these opportunities they need to be in school and attending every day. And yet, even before the pandemic, there is a group of children who struggle to attend school regularly and who have fallen through the gaps in our education system. Coming out of the pandemic, this group has only gotten bigger, with even more children not attending school regularly or dropping out altogether.

The Commissioner is part of the Government’s Attendance Action Alliance and is undertaking a major programme of research to investigate the barriers to school attendance for children who are persistently, and severely, absent as well as those missing from education completely.

In March, the Commissioner published a survey of local authorities to understand what they know about children missing from education. The survey found that local authorities do not have an accurate figure of how many children there are in England – let alone the number of children not receiving education. Many rely on time lagged population estimates to tell them how many children there are in their area, but migration and other factors mean this information is often inaccurate.

This work is being complemented by a deep dive into 10 local authorities, including interviews with children and frontline professionals to understand more about children

missing from school and develop solutions on how they can be supported. In addition, the office is analysing data from three Multi Academy Trusts, to understand more about individual patterns of school attendance. The Commissioner will ensure that this research influences national policy on school attendance to bring all partners together to support children back into school. As part of this work, the Commissioner has welcomed confirmation from the Government on the introduction of a register for children educated at home, which will remove a significant barrier to the identification of children in need of further support. As a response to the disruption of the covid pandemic, the CCo also produced a Going back to school guide for children returning to school after lockdown and spoke to children in a podcast on their views on returning to school.

In response to *The Big Ask*, the Commissioner called for targeted investment in educational recovery and welcomed the additional investment in the Spending Review.

In March, the Commissioner published analysis of just under 650 EHCPs in two local authorities. This found variation in the accessibility of EHCPs and the extent to which outcomes set in EHCPs are specific, measurable, achievable, realistic and time bound. This analysis supported proposals in the SEND and AP green paper to standardise and digitise EHCPs. The Commissioner's office has worked closely within Government to influence the development of the green paper and will continue to push for reforms to improve the quality of SEND provision.

### **3.2.4 Jobs and Skills**

In *The Big Ask*, children said they want to get on and do well. They want to work hard, and spoke in terms not just of jobs, but careers – often civic minded careers.

When asked to choose from a list up to five things that will be most important to have a good life, the top choice among children aged 9-17 was 'a good job or career' (selected by 69% of children). In response to the survey's free-text question, 'What do you think stops children/young people in England achieving the things they want to achieve when they grow up?' children brought up A levels, apprenticeships, and jobs. This generation of children are ambitious to do well and succeed. As one child said: 'I don't really know what I want to be but what I do know is that I want to go to university as none of my family members have yet to do it' – Boy, 8. And another also said: 'I expect great things from myself' – *Gender fluid*, 13.

Many children wanted apprenticeships to give them the skills and training they need to get into work. They said: 'Apprenticeships are a good route for those wanting to leave formal education post 16 and I feel there needs to be more workplaces offering this' – *Girl*, 15.

Despite widespread education on careers and opportunities, children wanted some more guidance on how to get the right support to move into the workplace.

The Commissioner will be adopting a cradle to career approach to education, including a stronger focus on vocational routes such as apprenticeships and better careers education, bringing schools and workplaces closer together, helping children achieve their ambition of a good job or career when they grow up.

Children want more opportunities after school than just university. The CCo shared more detail around responses to *The Big Ask* about apprenticeships in a report and blog post coinciding with National Apprenticeships Week in February.

In *The Big Answer*, children shared a recognition of the opportunities that STEM can provide and that they felt this is an area that is not emphasised enough. As one girl said:

*'I think that the stigma in girls in science and maths is very toxic. From very young, as a girl I didn't see any girls taking on that career path and just thought that girls couldn't do this. I now know that I want to go into the chemistry field and ... overall people have told me and every other girl that we can't do this and it is a boys thing to do' – Girl, 14, The Big Ask.*

Girls highlighted the need for female role models within these subjects and careers. This was to help them see a future for themselves. So, to help connect the maths curriculum with careers, skills and everyday life, the CCo is developing a resource for children that will share career profiles of people who use maths in their jobs, and how maths has helped them in their careers and lives. These role models are not necessarily in a maths-specific career, but more generally make use of maths or maths-related skills, like problem solving, creativity and analytical thinking in their working life.

Children in care had the same aspirations as their peers in wanting a good job or career when they grow up. Children with care experience need advice and support to raise their aspirations and guidance to achieve them. The office is currently establishing an advisory board for care experienced young people. One of the central challenges for this group of young people will be how better to support children in care and those leaving care to achieve their dreams of a good job or career.

### **3.2.5 Health and Wellbeing**

In *The Big Ask* children explained how much they care about feeling happy and well, and that they want to be physically and mentally healthy. The majority of children aged 9-17 (80%) said that they were happy or okay with their mental health. But, 20% of children were unhappy, making it a top issue for children today. This figure is also higher amongst older teenage girls.

Importantly, children want to be taken seriously; to have someone to talk to when they have a problem, and to be able to engage in an environment which suits them without having to wait until things get ‘bad enough.’ As one child said: ‘All teachers [...] should have to go on mental health courses so they know what possible symptoms are and what they can do to help in the scenario that someone is showing them instead of just ignoring it’ – *Girl, 12*.

Children also spoke about wanting good physical health, and younger children in particular spoke about wanting to live healthy lifestyles. A child said: ‘I think things that stop children from England from progressing is how much time they spend on their games, the amount of times you exercise so bad physical health. I think that a big thing that stops children is the food they eat which makes a big impact on physical health their breathing and their non-healthy eating can affect them’ – *Boy, 10*.

Following the lessons of the pandemic, and the toll it took on young people’s wellbeing, this is a generation newly conscious of the artificial dichotomy between mental and physical health.

Now, as we emerge from this period, there is an opportunity to make sure we are prioritising children’s wellbeing in general, and, where it is needed most. That’s why the Commissioner will prioritise children’s health and wellbeing, with a focus on children getting the support if they need it, and being able to access to the right care, in the right place, at the right time.

The CCo published its annual briefing on children’s mental health services in February and will do the same again next year to track progress and make sure children’s experiences of the mental health system are improving.

In December 2021, the Commissioner gave evidence to the Health Select Committee inquiry into children’s mental health. The CCo’s research was frequently mentioned in their December report, which called for a higher level of ambition in increasing access to children’s mental health care, including many of the CCo’s policy recommendations.

### **3.2.6 Community**

*The Big Ask* demonstrated how important being able to play safely both offline and online is to children. Children explained that they want activities to do in their local areas and wanted to be able to play, go outside, and see their friends. Just over half (52%) of children aged 9—17 are happy with the choice of things to do in their local area. They want things to do: activities that are affordable, fun, and sustaining.

One of the top three priorities for children in *The Big Ask* was to get outside and play – to have more activities to take part in locally. Children wanted to have things to do in

their local areas and to see their friends. The government announced £560 million will be provided for youth services as part of their Levelling Up agenda, and the Holiday Activities Fund is to be continued for a further three years. These are things the CCo called for in *The Big Ask* policy paper and will help to benefit children across the country.

Children will also benefit from funding for multi-use community sports facilities, football pitches and tennis courts, as well as funding for 100 new parks to ensure access to green space in urban areas.

Work under this pillar explores how we can provide children with the time and space to play safely on or offline, no matter where in the country they live. This will mean ensuring that children are supported to feel safe in their communities, with a particular focus on girls who spoke of the difficulties they can face at the moment. As one child said: 'I have been a victim of catcalling and it is not nice. I am 13. A minor and I am being cat called by middle aged men. No. That is not right' – *Girl, 13*.

Another important theme to come out of this pillar of 'The Big Ask' is the impact of the online world on children and young people. The CCo heard from many girls describing their experiences of abuse and harassment, online and in real life – and how this was linked to children's access to harmful online content.

Children acknowledged that the online world had some positive effects, but, they also spoke of the harms that comes from it and the impact this had on their wellbeing and mental health. As one child said: 'I think that we all spend so much time on social media, worrying about how many followers we have, that we don't get enough time to just stop and do nothing, or go outside or spend more time with our families' – *Girl, 12*. Children also spoke about the harms they could stumble across online. As one child said: 'I was pressured into watching horrific pornography that effects how young boys behave towards and think they can treat women. As a boy myself, I was unable to understand the everyday struggle of the girls in my class, then one day I did. I was ostracised for not cat calling girls in the class, watching pornography or sexually assaulting any girls' – *Boy, 14*.

The Everyone's Invited campaign has shone a light on this issue and brought much needed attention from schools and policymakers on children's experiences of abuse.

A vital part of what children were asking for was more protection on the online world, so that they can feel safer. In 2021, the Government commissioned the CCo to look at how we can act now to make it safer for children and to also look at making sure children's voices are represented in the Online Safety Bill.

This year the Commissioner published a guide for parents and carers on peer-on-peer abuse. 'The things I wish my parents had known, young people's advice on talking to

your child about online sexual harassment', draws together advice from 16-21 year olds on how parents should manage tricky conversations around sexual harassment and access to inappropriate content, including pornography, providing support and guidance.

After the final recommendations to the Government Commission, many of the Commissioner's recommendations were adopted in the Online Safety Bill. These included the full coverage of commercial pornography sites, specific references to the role of age assurance in platforms' responsibilities to children, and a duty on platforms to detect and report child sexual abuse material (CSAM).

The CCo is continuing to campaign for a strong Online Safety Bill, which reflects children's needs and experiences of harm online. This includes making sure that all commercial pornography sites are required to age verify users and other platforms ensure that users meet the minimum age in terms of service.

### **3.2.7 A Better World**

*The Big Ask* showed just how much children care about their peers and aspire to have a fairer, better world. They care about the future of the planet and want a fairer society.

Children described an ambitious, socially conscious and reforming vision of the world they want to live in. They want a society where everyone can succeed and told us that they care about the environment and planet. Just over 1 in 5 children (22%) chose 'a healthy environment and planet' as one of their top priorities for having a good life when they grow up and 1 in 5 children chose 'everyone being treated fairly'.

As one child said: 'Nobody is less capable than anyone [...] if they have a different colour of skin [...] they should be treated fairly' – *Boy, 10*.

The Children's Commissioner will work to put children's voices at the heart of policy making, particularly on issues which children say they care the most about, including the environment and building a fairer society.

*The Big Ask* highlighted children's passion to be involved in decisions that affect their futures and their desire to understand why decisions are made. The CCo will set up a Children's Advisory Board and Care Experienced Advisory Board to involve young people in its work, both of which will be co-developed with them to ensure meaningful benefits.

One group of children emerged from *The Big Ask* as much more likely to say they were unhappy with their lives and that was children from a Gypsy, Roma or Traveller background. The CCo has published further analysis of responses from this group of children this year.



The UK held the G7 Presidency and formed the Gender Equality Advisory Council (GEAC) to galvanise ambition on gender equality. The Commissioner was appointed to the GEAC to champion the voices of girls, with a wide-ranging programme of work before, and across the G7 summit in Cornwall. This resulted in a final G7 communique which included commitments on girls' education, such as tackling the gender imbalance in science, technology, engineering and mathematics (STEM) education and careers, and on tackling online harms.

The CCo teamed up with Generation Earthshot at COP26 to teach children about the environment. The DfE also invited the Commissioner to attend a teach-the-teacher lesson to hear first-hand from children how passionate they are to reduce climate change and solutions they recommend to make this happen.

The CCo also published a children's guide and slides for schools to ensure children could understand and get involved with COP26.

Also under this pillar, the office has highlighted children's voices on major issues affecting the world, including the war in Ukraine and the Queen's Platinum Jubilee.

### **Innovation work: improving public services for children**

Through The Big Ask, Help at Hand, and other projects conducted, the CCo has identified some recurring themes that cut across multiple services and areas of public service delivery. The CCo is taking a child-centred approach to solving these issues, so that those who most need support are able to access it in a way that is designed around them – making sure that everyone working with children and young people understand their needs, are working towards common and shared outcomes, with systems and structures to make that as easy as possible.

The Commissioner is keen not just to advocate for these changes to the system, but to be part of delivering the reforms children say they want to see. For that reason, the CCo has launched two programmes of work – both running in collaboration with a range of partners – that will address some of the systemic barriers to achieving the changes children want to see. The CCo will be working with the Information Commissioner's Office to understand the barriers to better data-sharing across children's safeguarding systems. As part of this work, the Commissioner has called for the use of a single unique child identifier. This is a key enabler to effective data sharing across multiple services at a local, operational level. The CCo supports that this identifier should be assigned to a child from birth, to not only identify children of school age missing from education, but also to look at outcomes and wider safeguarding for children in their early years and onwards.

Alongside this, the CCo are working with a range of services around children to devise a set of outcome metrics that can be adopted across safeguarding partnerships (the local arrangements which bring together local authorities, police, NHS and schools).

### **3.3 Stakeholder engagement**

Throughout the year, the Commissioner has shared the CCo's findings and recommendations with Government departments, ministers and parliamentarians in three ways:

- Increasing awareness of children's voices across both Houses of Parliament. The CCo has focused on informing Parliament on *The Big Ask* and engaging members on its findings
- Working with individuals, members, and groups of members on specific issues relating to children. This has ranged from speaking to the All-Party Parliamentary Group (APPG) on Education and reporting back the findings of The Big Ask, to working with the APPG on Commercial Sexual Exploitation to share the findings of the CCo's work on children's access to pornography
- Giving formal evidence to parliamentary committees and responding to Government consultations. The CCo keeps up regular contact with the clerks of all the select committees that have an interest in children, and the Commissioner has been pleased to give evidence to three committees whose enquiries aligned particularly closely with the CCo's own priorities:
  - The Health Select Committee's inquiry into 'Children's Mental Health'
  - The Lord's Public Services Committee inquiry into 'Vulnerable Children'
  - The Education Select Committee inquiry into 'Children's Homes'

The Commissioner has continued to meet and liaise with a wide range of stakeholders in a range of settings, including those on the frontline of caring for children, such as teachers, foster families, nursery workers, carers and social workers; those who have a duty to care for children as part of their role, such as healthcare professionals and charity workers; and those who make policies and decisions which affect children's lives, such as Government bodies, associations and professionals, directors of children's services and the Youth Justice Board, NHS England, Public Health England, teaching unions and royal colleges.

The Commissioner is also a member of groups such as the UK Council for Internet Safety and the newly formed Attendance Alliance. The Commissioner has also spoken widely on priority areas across the year via external media outlets and social media channels. The CCo has increased its social following by 8.6% to 79,852 in the period of March 2021-22. Instagram, the CCo's newly launched social

media platform received a significant spike in reach during the launch of The Big Ask survey. In April/May the campaign reached almost 30,000 people – overall, in the last year it has reached more than 80,000 people.

### **3.4 Non-financial matters**

#### **Social matters**

**3.4.1** The Equality and Diversity Policy sets out the Commissioner's commitment to create an environment in which individual differences and the contributions of all staff are recognised and valued. Every employee is entitled to a working environment that promotes dignity and respect to all; no form of intimidation, bullying or harassment is tolerated. Training, development and progression opportunities are made available to all staff.

#### **Respect for human rights**

**3.4.2** Under the Equality Act 2010, the Commissioner encourages and supports the development of a society in which:

- people's ability to achieve their potential is not limited by prejudice or discrimination;
- there is respect for and protection of each individual's human rights;
- there is respect for the dignity and worth of each individual;
- each individual has an equal opportunity to participate in society; and
- there is mutual respect between groups based on understanding, valuing diversity and shared respect for equality and human rights.

#### **Anti-corruption and anti-bribery matters**

**3.4.3** The CCo is committed to conducting its affairs in an ethical and honest manner and to implementing and enforcing systems that ensure bribery is prevented.

**3.4.4** The Commissioner has zero-tolerance for bribery and corrupt activities. The CCo is committed to acting professionally, fairly and with integrity in all business dealings and relationships.

**3.4.5** The Commissioner will constantly uphold all laws relating to anti-bribery and corruption. The Commissioner is bound by the laws of the UK, including the Bribery Act 2010.

## **Sustainability**

- 3.4.6** The Children's Commissioner occupies office space in Sanctuary Buildings, Westminster with shared service agreements for ICT and premises that support best practice on sustainability. The shared use of space and services prevents us from meaningfully aggregating the Children's Commissioner's portion of the overall disclosure. The Department collates the data regarding the use of space, energy and paper recycling across its combined operations which is disclosed in the Department's published consolidated ARA. The Children's Commissioner promotes smart working practices throughout the office to reduce paper and other resource use, including travel and waste.
- 3.4.7** The Children's Commissioner implemented her Business Continuity plan in March 2020, in response to the coronavirus emergency, instructing her staff to follow government guidance including working from home when required. Additional use of technology has enabled staff to work effectively and productively. Post Covid-19 working practices will remain under review to ensure the organisation can retain smarter working practices that enhance business delivery and support sustainability.

## **COVID-19**

- 3.4.8** In March 2020 in response to the Covid-19 emergency, staff commenced working from home in line with lockdown restrictions. This worked well, and the Office has been able to continue to fulfil its operational responsibilities with minimal impact on the efficiency of the organization during 2020-21 and 2021-22. Staff have now returned to the office on a hybrid working basis.
- 3.4.9** Covid-19 related expenditure in 2021-22 was less than £1k and related to provision of equipment to facilitate working from home. (2020-21 £14k).
- 3.4.10** CCo did not receive any additional funding in relation to Covid-19.

## **EU EXIT**

- 3.4.11** The EU Exit has not affected the organisation's goals, strategic objectives and priority outcomes.
- 3.4.12** CCo did not have any EU Exit related expenditure in 2021-22.
- 3.4.13** CCo did not receive any additional funding in relation to the EU Exit in 2021-22.

### **3.5 Financial review**

**3.5.1** The Commissioner operates within the budget resource allocated by the sponsor department. As Accounting Officer, the Commissioner is responsible for the efficient and effective delivery of the budget within the budgetary controls as delegated by the Department. The Commissioner can confirm that expenditure during 2021-22 was delivered within these controls.

**3.5.2** The financial statements for the period to 31 March 2022 are set out on page 63 onwards. The notes contained within these accounts also form an integral part of the accounts. In 2021-22, the total budget for the year was £2.677m, comprising £2.636m revenue and £41k capital (£2.527m in 2020-21, all revenue). The revenue budgets for 2021-22 were further divided into £2.6m cash and £36k non-cash depreciation allocations (2020-21, £2.484m cash and £43k non-cash depreciation budget). Note that only drawn-down cash funds are shown in the SoCTE (Statement of Comprehensive Taxpayers' Equity). In 2021-22 the net total expenditure was £2.582m, of which £2.544m revenue and £38k capital (£2.502m in 2020-21: £2.501m revenue and £1k capital PPE expenditure). Details of expenditure can be found in the notes to the accounts.

**3.5.3** Throughout the year the Commissioner actively managed the budget in order to achieve effective operation and value for money.

### **Auditing of Accounts**

**3.5.4** The external audit is carried out by the Comptroller and Auditor General, who is required to examine, certify, and report on the annual financial statements in readiness for their laying before the Houses of Parliament. The external auditor's remuneration for the audit of the 2021-22 financial statements was £35,000 (£33,600 for 2020-21).



**Rachel de Souza DBE**  
**Children's Commissioner for England**

**06 October 2022**

## 4. The Accountability Report

### 4.1 Corporate Governance Report

#### 4.1.1 Director's Report

##### Introduction

**4.1.2** Governance is undertaken through a number of groups who advise, scrutinise and challenge the Commissioner:

- **Advisory Board**

Leading figures and experts from across the children's sector and wider society, each member bringing specific expertise and knowledge and provide advice to the Commissioner.

- **Specialist advisory groups**

Specialist experts and practitioners support the CCo's work and programmes. This includes specialist children's groups.

- **Audit and Risk Committee**

The Audit and Risk Committee (ARC) provides independent assurance and objective review of financial systems, financial information, information data security, risk management, governance arrangements and internal control mechanisms.

- **Remuneration Committee**

The Remuneration Committee provides a means of independent assurance and objective review of remuneration systems.

- **Internal Audit**

The internal auditors assist the organisation to achieve effective and efficient governance, risk and control processes. These are linked to strategic objectives and financial and management reporting objectives to support the delivery of the Business Plan.

- **Senior Leadership Team**

The Senior Leadership Team (SLT) supports the Commissioner with the identification, development and implementation of strategic priorities in the form of a three-year strategic plan and annual Business Plan.

- **Senior Management Team**

The Senior Management Team (SMT) attended by directors and deputy directors, supports the Commissioner to ensure projects are delivered against strategic priorities and the Business Plan and to progress delegated operational issues.

**4.1.3** There are a wide range of stakeholders with whom the Commissioner works to further children's outcomes. This includes children's groups and professionals, parliamentarians, government officials, local authorities, charities, schools, parents, community groups and, of course, children and young people.

**4.1.4** Further information about the CCo's governance arrangements can be found in the Accounting Officer's governance statement on pages 29-38.

### **Registration of interests**

**4.1.5** The CCo keeps a record of Advisory Group members, ARC members and all staff interests which is updated annually. The Register of Interests for the Advisory Group, ARC and SLT is published on the website at:

[Register of interests | Children's Commissioner for England  
\(childrenscommissioner.gov.uk\)](https://childrenscommissioner.gov.uk/register-of-interests)

### **Corporate governance**

**4.1.6** Information about the Children's Commissioner's corporate governance structure can be found in the 'Performance' section of this report.

### **Personal data incidents**

**4.1.7** In 2021-22 the CCo did not have any protected personal data related incident which was judged significant enough to be formally reported to the Information Commissioner's Office (one incident in 2020-21).

### **Complaints**

**4.1.8** The CCo takes complaints seriously and welcomes comments regarding performance and suggestions for improvements.

**4.1.9** Information regarding the CCo's complaints procedure can be found on the Commissioner's website at:

[Complaints Procedure/Children's Commissioner for England](https://childrenscommissioner.gov.uk/complaints-procedure)

## **Donations**

- 4.1.10** In 2021-22 there were no political donations made to, or from, the CCo (none in 2020-21). No further charitable donations in kind of goods and services were made to the IMO hub. This aspect of the project has been discontinued now that the website is well established, the CCo continues to distribute the remaining stock appropriately without seeking any further donations.



## **4.2 Statement of the Accounting Officer's and Children's Commissioner's responsibilities**

**4.2.1** Under the Children Act 2004, Schedule 1, Clause 8, HM Treasury has directed the Commissioner to prepare for each financial year, a statement of accounts and on the basis set out in the Accounts Direction. The accounts are prepared on an accruals basis and must give a true and fair view of the state of affairs of the CCo and of its income and expenditure, statement of financial position and cash flows for the financial year.

**4.2.2** In preparing the accounts, the Accounting Officer is required to comply with the requirements of the Government Financial Reporting Manual (FReM) and in particular to:

- observe the Accounts Direction issued by HM Treasury, including the relevant accounting and disclosure requirements, and apply suitable accounting policies on a consistent basis;
- make judgements and estimates on a reasonable basis;
- state whether applicable accounting standards as set out in the FReM have been followed, and disclose and explain any material departures in the accounts;
- prepare the accounts on a going concern basis; and
- confirm that the Annual Report and Accounts as a whole is fair, balanced, understandable and take personal responsibility for the Annual Report and Accounts and the judgement required for determining that it is fair, balanced and understandable.

**4.2.3** The Permanent Secretary, as Principal Accounting Officer of the DfE, has designated the Commissioner as Accounting Officer of the CCo. The responsibilities of an Accounting Officer, including responsibility for the propriety and regulatory of the public finances for which the Accounting Officer is answerable, for keeping proper records and for safeguarding the CCo's assets, are set out in Managing Public Money published by HM Treasury.

**4.2.4** The Commissioner, confirms that:

- there is no relevant audit information of which the auditor is unaware;
- they have taken all the steps that they ought to in order to ensure that they are aware of relevant audit information;
- they have taken all the steps that they ought to in order to establish that the CCo's auditor is aware of the information;
- the Annual Report and Accounts as a whole is fair, balanced and understandable; and

- takes personal responsibility for the Annual Report and Accounts and the judgements required for doing so.

### **4.3. Governance statement**

#### **Scope of responsibility**

- 4.3.1** The Commissioner is the designated Accounting Officer for the CCo. The Commissioner has personal responsibility for maintaining a sound system of governance, internal control, and risk management within this area of responsibility to support the achievement of CCo's policies, aims and objectives, whilst safeguarding public funds and the sponsoring department's assets.

#### **Governance framework**

- 4.3.2** The framework document for CCo sets out the arrangements for the governance, accountability, and operation of CCo. This has been agreed between the DfE and the Commissioner.

#### **Governance**

- 4.3.3** The Commissioner confirms that they have reviewed the governance, internal control, and risk management arrangements in operation within their area of responsibility. The Commissioner's review of the effectiveness of the system of internal control has been informed by the SLT within CCo, who have responsibility for the development and maintenance of the internal control framework and supported by internal and external audits. The quality of data throughout the governance structure is robust and regularly fed through appropriate channels assisting informed decision making and strategic planning. More detail is available in the following pages. The Commissioner also confirms that governance arrangements are compliant with DfE and Cabinet Office requirements placed on Non-Departmental Public Bodies (NDPBs) and are compliant with the UK Corporate Governance Code for Central Government.

#### **Advisory Board**

- 4.3.4** Membership of the Advisory Board is at the formal invitation of the Commissioner, with members being recruited through fair and open competition. The term of office for members is three years. However, there may be occasions when a member's term of office can be extended. All members of the Advisory Board are required to declare any potential conflict of interest on appointment and at the beginning of each meeting they attend. The Register of Interests is reviewed on an annual basis.

- 4.3.5** The Advisory Board met three times during 2021-22: on 15 September 2021,

13 December 2021 and 22 February 2022. Chaired by the Commissioner, the attendance list below relates solely to this period. Six new members were recruited during the period.

**4.3.6** The Advisory Board Terms of Reference and Member Register of Interests can be found on the Commissioner's website: [Register of interests | Children's Commissioner for England \(childrenscommissioner.gov.uk\)](https://www.childrenscommissioner.gov.uk/register-of-interests)

<b>Advisory Board attendance</b>				
<b>Name</b>	<b>Date of appointment</b>	<b>Term of appointment</b>	<b>Term end date</b>	<b>Attendance 2021-22</b>
*Sophie Humphreys OBE	September 2018	Three years	August 2021	0/0
Jacqueline Sebire	June 2020	Three years	April 2022	2/3
Nick Bent	June 2020	Three years	May 2023	3/3
Bernadette Brown	June 2020	Three years	May 2023	3/3
*Phillipa Stroud	October 2020	Three years	September 2023	0/3
Natasha Porter	September 2021	Three years	August 2024	3/3
Michael Merrick	September 2021	Three years	August 2024	2/3
Tim Coulson	September 2021	Three years	August 2024	3/3
Russell Viner	September 2021	Three years	August 2024	3/3
Jon Yates	September 2021	Three years	August 2024	1/3
Ed Vainker	September 2021	Three years	August 2024	2/3

\*Member on sabbatical

## **Audit and Risk Committee**

- 4.3.7** The ARC is responsible for providing scrutiny, challenge, advice, oversight, and assurance to the Commissioner as Accounting Officer; acting in an advisory capacity to provide independent opinion and feedback on how well objectives are being met, good practice, risk management and control.
- 4.3.8** ARC agrees the content of the annual internal audit programme with the Senior Leadership Team and Commissioner. It also oversees internal and external audit arrangements covering financial and non-financial systems. ARC receives the external auditor's planning report, audit completion report and management letter and produces an ARC Chair's Annual Report summarising how the Committee has discharged its responsibilities for the twelve-month period to date. The report also sets out key issues that have arisen.
- 4.3.9** ARC membership is at the formal invitation of the Commissioner; with members being recruited through open competition. The term of office for members is three years. However, there may be occasions when a member's term of office can be extended. All members of ARC are required to declare any potential conflict of interest on appointment and at the beginning of each meeting they attend. The Register of Interests is reviewed on an annual basis. The ARC Terms of Reference and member Register of Interests can be found on the Commissioner's website. During the reporting year 2021-22, no members declared any directorships or other significant interests that may have conflicted with their responsibilities.
- 4.3.10** The Audit and Risk Committee developed and delivered a programme of activity relevant to its responsibilities to consider the effectiveness of the CCo's financial systems, internal control, financial reporting, risk management arrangements, governance arrangements and information data security. The Committee's work was informed by the work of internal and external audit, management briefings and reports.

Based on the reports and briefings considered in relation to 2021-22, the Committee provided assurance to the CCo that it has discharged its role and responsibilities in full in 2021-22. This Committee noted that improvements continue to be made in procedures, risk management and financial controls.

- 4.3.11** ARC met four times during 2021-22: on 23 June 2021, 22 September 2021, 24 November 2021 and 23 February 2022. The attendance table below relates solely to this period. Two new members were recruited during the period.

<b>Audit and Risk Committee attendance</b>				
<b>Name</b>	<b>Date of appointment</b>	<b>Term of appointment</b>	<b>Term end date</b>	<b>Attendance 2021-22</b>
David Clarke (Chair)	October 2015	Three years (extended for a further four years)	September 2022	3/4
*Brian Tytherleigh	April 2016	Three years (extended for a further two years)	June 2021	1/1
James Norton	April 2016	Three years (extended for a further four years)	October 2023	4/4
Richard Smith	November 2020	Three years	October 2023	4/4
George Stylianides	November 2020	Three years	October 2023	3/4
Harry Buscall	April 2021	Three years	March 2024	3/4
Micon Metcalfe	April 2021	Three years	March 2024	4/4

\*Member stepped down in 2021

**4.3.12** When the Committee has six members, the meeting is quorate with three members present.

### **Senior Leadership Team**

**4.3.13** The SLT meets monthly and supports the Committee with the identification, development, and implementation of strategic priorities in the form of a three-year strategic plan and annual business plan.

The remit of SLT is both strategic and operational and includes the following:

- strategic and operational policy
- communications
- corporate planning and delivery

**4.3.14** This includes business planning and performance measurement, financial

management and budgetary control, human resources, risk management, internal audit, external audit, premises management, ICT and information governance.

<b>Senior Leadership Team attendance</b>			
<b>Name</b>	<b>Position</b>	<b>Date of appointment</b>	<b>Attendance 2021-22</b>
Rachel de Souza	Children's Commissioner	March 2021	11/11
Eleanor Lyons	Deputy to the Children's Commissioner	July 2021	7/8
Janette Threapleton	Director of Corporate Services	April 2021	11/11
Juliette Cammaerts	Director of Policy, Planning and Performance	October 2021	6/6
*Alice Miles	Director of Strategy and Policy	November 2016	2/3
**Haroon Chowdry	Director of Evidence	October 2019	6/6

\* Alice Miles resigned June 2021

\*\* Haroon Chowdry resigned November 2021

**4.3.15** The **SMT** attended by directors and deputy directors, meets twice a month to ensure projects are delivered against strategic priorities, the Business Plan and to progress delegated operational issues.

**4.3.16** The **Strategic SMT** meets in the third week of the month to consider matters arising from SLT meetings and to ensure clarity and consistency of messaging across the organisation. The Strategic SMT is chaired by the Commissioner.

**4.3.17** The **Operational SMT** meets in the first week of the month to ensure projects are delivered against strategic priorities and the Business Plan.

**4.3.18** **All staff meetings** are held quarterly.

### **Internal control**

**4.3.19** The following section of this statement describes the system of internal control

in operation for the year. This has continued up to the date of approval of the Annual Report and Accounts and accords with HM Treasury guidance.

- 4.3.20** The CCo's internal controls accord with HM Treasury guidance and have been in place for the whole of 2021-22. The CCo assesses how the achievement of policies, aims and objectives might be affected by the risks faced. The CCo design a system of internal controls, which mitigate those risks. The system is not designed to eliminate risk but to strike an appropriate, proportionate balance between control, cost and level of risk tolerance.
- 4.3.21** The SLT and ARC consider several sets of management data at each meeting. This includes monthly management accounts, performance and delivery indicators, risk management and communication and awareness data.
- 4.3.22** These matters are considered a key aspect of reporting to the Commissioner and the ARC. During 2021-22, the SLT continued to embed internal controls, ensure robust risk management, and enhance data protection and cyber security policies.

### **Internal audit**

- 4.3.23** An internal audit function is provided by the Head of Internal Audit who delivers independent and objective assurance to the Commissioner on the adequacy and effectiveness of the CCo's framework of governance, risk management and control, by measuring and evaluating the CCo's effectiveness in achieving its published objectives. A full audit plan was produced and delivered for 2021-22 and the following levels of assurance were provided during the year:
- Delivery of Help at Hand – substantial assurance
  - Data collection, analysis and reporting – substantial assurance
  - Cyber risk management – adequate assurance
  - Governance – substantial assurance
- 4.3.24** The overall opinion of the Head of Internal Audit is that, for the areas reviewed during the year, the CCo has adequate and effective management, control, and governance processes in place.

### **Programme and project management**

- 4.3.25** A project management framework is in place that supports and monitors the efficient planning, execution, and control of projects. SMT meets monthly as an operational group in order to review delivery of all projects and escalates matters of concern to the SLT. The SMT is responsible for ensuring effective project delivery and progress against milestones and budgets. This in turn is reported at a high level to the ARC where appropriate.



## **Financial management**

**4.3.26** The CCo has established financial processes, controls, risk management and fraud prevention measures so that propriety, regularity, and value for money are achieved. The SLT receive and discuss monthly financial management reports and the Head of Finance provides financial management information for SLT, ARC and meets regularly with budget holders. The Commissioner meets monthly with business and finance leads to review and agree priorities. The Commissioner is confident that the CCo has clear lines of accountability for all programme and administrative expenditure.

## **Delivery arrangements and achievement against Business Plan**

**4.3.27** The CCo has continued to develop the strategy for business planning and performance measurement. The strategy supports the identification of strategic priorities and the development of the annual Business Plan in response.

**4.3.28** Before publishing the Business Plan, the Commissioner consulted widely in-line with the requirements set out in the Children Act 2004. Following consultation, the Commissioner published the CCo's Business Plan, detailing proposed strategic priorities as part of that process. A three-month delay to the publication of the 2021-22 Business Plan was agreed with the DfE in the first year of the Commissioner's term of Office. The Business Plan was provided to the DfE for comment before being published on the Commission's website in June 2021.

## **IT management and data safeguarding**

**4.3.29** Data is securely handled and safeguarded within the CCo. General information systems are in place to meet internal and external standards and the needs of the business. Mandatory information assurance training is undertaken by all staff annually and adherence to policy is monitored. CCo had no protected personal data related incidents which were judged significant enough to be formally reported to the Information Commissioner's Office in 2021-22.

**4.3.30** The DfE provides CCo with its ICT services via a shared services agreement, and the IT network is subject to regular penetration tests and vulnerability scans. The CCo's digital platforms and services adhere to the Government Digital Strategy. CCo has adopted DfE procedures in the name of the CCo which ensures adequate physical security to the premises. In March 2020, staff commenced working from home in response to Covid-19. Since the lifting of Covid-19 restrictions, CCo has maintained a hybrid way of working enabling

staff to work part of the week in the office and part from home. Staff typically spend three/four days in the office or other setting with the remaining one/two days working from home. The CCo has therefore adapted the Data Protection Policy and Secure Desk Policy which set out the guidelines for how staff can work in a way which protects the information owned by CCo, particularly when working remotely or from home. All staff have confirmed that they are complying with the relevant aspects of these policies.

## **People management**

- 4.3.31** Performance management systems are in place. The performance of staff at all levels within CCo is satisfactorily appraised. For details of CCo's full time equivalent staffing level, please refer to the Staff Report within the Remuneration and Staff Report on pages 39-54.

## **Whistleblowing arrangements**

- 4.3.32** Whistleblowing arrangements offer a framework of protection against victimisation or dismissal for workers who blow the whistle on criminal behaviour or other wrongdoing. Whistleblowing procedures consistent with the Public Interest Disclosure Act are in place and have been throughout 2021-22.
- 4.3.33** The CCo has received whistleblowing concerns from a variety of people, including employees of children's services and children's home staff. Many different types of concerns have been raised and these include failures in safeguarding procedures and poor practice. Sometimes CCo are the first people that the whistleblower has raised the concern with and sometimes they have raised it many times before and felt no-one was listening.
- 4.3.34** CCo will always discuss anonymity and confidentiality with whistle-blowers and will never close a case until CCo is sure that the necessary safeguarding action has been taken. Between April 2021-March 2022 CCo received 18 cases that related to whistleblowing. As a prescribed person, the Commissioner is required to report in writing annually on whistleblowing disclosures made. The Commissioner's report for 2021-22 will be available to view by 31 October 2022.

## **Risk management arrangements**

- 4.3.35** The CCo has an overarching risk management policy. The ARC supports the Commissioner and SLT in reviewing the process for risk identification and mitigation. SLT's responsibility is to ensure risk is effectively reviewed and

managed by the development of adequate and effective controls.

**4.3.36** Alongside the principal Strategic Risk Register and quarterly assurance reviews, the project management framework requires project leaders to identify risks.

**4.3.37** Project risks assigned a red rating are escalated to the SLT for appraisal and action. Strategic risks are monitored monthly by the SLT and are regularly reviewed by the ARC. The ARC challenge senior managers on their delegated risks and any changes to status or recommended action plans, providing insightful feedback and comment.

### **Assessment of risk**

**4.3.38** Ongoing review of CCo's risk management procedures inform development and implementation of enhanced controls to ensure internal controls are robust in design and that project management, financial controls and purchasing procedures remain fit for purpose.

### **Key risks in 2021-22**

**4.3.39** In March 2020 the CCo implemented revised working practices in response to Covid-19. Following the lifting of restrictions in February 2022, hybrid working practices were formalised, allowing staff to work both in the office and from home. These arrangements have enabled the Office to fulfil its operational responsibilities throughout the pandemic with minimal impact to the efficiency of the organisation.

**4.3.40** The key strategic risks during 2021-22 were:

- a) failure to achieve positive change for vulnerable children in the policies and practices that adversely impact on their lives;
- b) failure to adequately advise and assist children living away from home or receiving social care; and
- c) operational failure of the office

## **Mitigating controls**

**4.3.41** Several steps were taken to mitigate risks including;

- a) the development of a three-year strategic plan and the adoption of strong, evidence-based policy recommendations from *The Big Ask*;
- b) the implementation of a Help at Hand strategy including targets and a review of the dashboard to ensure the availability of real-time data on current cases; and
- c) a regular review of strategic risks to strengthen internal controls, incorporating safeguarding, communications, data protection, data and cyber security, and finance and business operations.

**4.3.42** Assurances from this year's audits have been favourable.

## **Overall assessment**

**4.3.43** The information outlined above demonstrates that CCo has been managed in an effective and efficient manner during 2021-22. Corporate support arrangements provide value for money and improve access to specialist skills.

**4.3.44** As Accounting Officer I am satisfied with my Office's internal control, risk management and governance arrangements. My Office continues to deliver successfully across a broad range of areas and governance arrangements have supported the effective delivery of this work.



**Rachel de Souza DBE**  
**Children's Commissioner for England**

**06 October 2022**

## 4.4. Remuneration and Staff Report

### Senior team members' remuneration policy

- 4.4.1** The CCo has a Remuneration Committee (RC) to provide scrutiny and challenge on pay and reward. They also ensure good corporate governance as part of the performance management system. The RC is made up of the ARC membership. The RC met on one occasion during 2021-22, on 23 June 2021.

Remuneration Committee attendance				
Name	Date of appointment	Term of appointment	Term end date	Attendance 2021-22
James Norton Chair	April 2016	Three years (extended for a further three years)	October 2022	1/1
David Clarke	October 2015	Three years (extended for a further four years)	September 2022	1/1
*Brian Tytherleigh	April 2016	Three years (extended for a further two years)	June 2021	1/1
Richard Smith	November 2020	Three years	October 2023	1/1
George Stylianides	November 2020	Three years	October 2023	1/1
Harry Buscall	April 2021	Three years	March 2024	1/1
Micon Metcalfe	April 2021	Three years	March 2024	1/1

\*Member stepped down in 2021

- 4.4.2** The Commissioner is required to submit a pay remit proposal on an annual basis for approval to DfE. The CCo has formally adopted the DfE pay and rewards policies to ensure that pay and rewards are linked to a rateable performance management system that is transparent, open and fair.

## **Service contracts**

- 4.4.3** The Commissioner's staff are not civil servants, however recruitment is conducted in line with the Civil Service Commission's 'recruitment principles'.
- 4.4.4** Unless otherwise stated below, the officials covered by this report hold appointments which are open-ended. Early termination, other than for misconduct, would result in the individual receiving compensation as set out in the Civil Service Compensation Scheme.
- 4.4.5** Further information about the work of the Civil Service Commission can be found at:

<http://civilservicecommission.independent.gov.uk/>

## **Staff policies in regard to employment opportunities and development of disabled employees**

- 4.4.6** The Commissioner is committed to eliminating discrimination, promoting equality, and respecting diversity. The Commissioner's aim is that the workforce will be truly representative of all sections of society and that each employee feels respected and able to give their best.
- 4.4.7** The Commissioner abides by the Equality and Diversity Policy, ensuring that applicants are not unlawfully discriminated against because of a protected characteristic including disability.
- 4.4.8** All applicants who have been shortlisted and are invited for interview are asked if they require any adjustments to be made to enable them to participate. The Commissioner makes every effort to provide reasonable adjustments.
- 4.4.9** Where an individual with a disability is offered a job, the Commissioner will immediately discuss with the applicant what reasonable adjustments, if any, need to be put in place to enable them to carry out the role. The Commissioner may need to seek professional advice to assist with this.
- 4.4.10** Should an individual become disabled during their employment, the Commissioner will provide support required in terms of physical or technological interventions to assist the employee to continue to deliver and develop their role. If training is required to use the support mechanisms that have been put in place this will also be provided.

**4.4.11** The provision of training and development is consistent with the Commissioner's Equality and Diversity Policy.

**Sickness absence**

**4.4.12** The average number of working days lost per FTE excluding Covid-19 was 2.1 days in 2021-22 (1.1 working days per FTE in 2020-21). The average number of days lost per FTE due to Covid-19 was 0.8 days (2.1 in 2020-21). This year, seven staff members were absent due to Covid-19.

## Staff composition

**4.4.13** At 31 March our staff headcount figures for salaried staff, including the Children's Commissioner, and others, were as follows:

	31-Mar-22							31-Mar-21						
	Permanent Staff			Others			Total	Permanent Staff			Others			Total
Grade Equivalent	Male	Female	Total	Male	Female	Total	Total	Male	Female	Total	Male	Female	Total	Total
Director	-	4	4	-	-	-	4	1	2	3	-	-	-	3
Grade 5								-	1	1	-	-	-	1
Grade 6	2	2	4	-	-	-	4	1	1	2	-	-	-	2
Grade 7	-	3	3	-	1	1	4	3	3	6	-	-	-	6
Senior Executive Officer	-	8	8	-	1	1	9	3	6	9	-	-	-	9
Higher Executive Office	-	10	10	1	-	1	11	1	3	4	-	1	1	5
Executive Officer	-	-	-	-	1	1	1	-	4	4	-	-	-	4
Total	2	27	29	1	3	4	33	9	20	29	-	1	1	30



**4.4.14** Staff turnover was 53.3% in 2021-22 (29.4% in 2020-21). Turnover was very low during the pandemic and increased after the new Commissioner commenced her term in March 2021.

### Off-payroll engagements

**4.4.15** All highly paid off-payroll workers engaged at any point during the year ended 31 March 2022, earning **£245** per day or greater:

	2021-22	2020-21
Number of temporary off-payroll workers engaged during the year ended 31 March 2022	2	-
<b>Of which:</b>		
Not subject to off-payroll legislation	1	-
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	1	-
No. of engagements reassessed for compliance or assurance purposes during the year	-	-
Of which: No. of engagements that saw a change to IR35 status following review	-	-

**4.4.16** Highly paid off-payroll worker engagements as at 31 March 2022, earning £245 per day or greater:

	2021-22	2020-21
Number of existing engagements as at 31 March:	1	-
<b>Of which:</b>		
less than one year at time of reporting	1	-
between one and two years at time of reporting	-	-
between two and three years at time of reporting	-	-
between three and four years at time of reporting	-	-
four or more years at time of reporting	-	-

## **Consultancy spend**

- 4.4.17** Engaging consultants can be a cost effective and efficient way of hiring the temporary and skilled workers that the organisation needs. The CCo ensures compliance with HMRC off-payroll working rules (IR35) by checking the individual's employment status using the HMRC online employment status for tax, checking service.
- 4.4.18** There were consultancy payments of £3,600 in 2021-22 (£1,200 in 2020-21). In both years these were part of the Big Ask project and are shown separately from project costs in Note 4.
- 4.4.19** There were a total of six engagements of contingent labour during the year, with total costs of just over £134k, of which three were inward secondments from other organisations. This includes the two highly paid engagements identified at 4.4.15 and 4.4.16 above. Four of these were still in place at the balance sheet date and included in the other section at 4.4.6 for Staff Composition (one engagement totalling £5k in 2020-21, that was still in place at the balance sheet date).

## **Fire Health and Safety**

- 4.4.20** The Children's Commissioner is committed to ensuring the health, safety and wellbeing of staff, contractors and all others who could be affected by its activities. It fully accepts its responsibilities under the Health and Safety at Work etc. Act 1974. It recognises that effective management of fire, health and safety makes a significant contribution to our overall business performance and strategic aims, as well as a positive impact on the wellbeing of staff. The Children's Commissioner acknowledges that positive, proportionate health and safety risk management prevents harm and enables efficient delivery of services.

## Part 2: Audited information

### Directors' remuneration

Officials	Salary £000's		Bonus Payments £000's		Pension Benefits £000's		Total Salary and Pension Benefits £000's	
	2021-22	2020-21	2021-22	2020-21	2021-22	2020-21	2021-22	2020-21
<b>Children's Commissioner</b> Rachel de Souza From 1 March 2021	130-135	10-15* (130-135)	-	-	25**	4	150-155 **	15-20
<b>Deputy to the Children's Commissioner</b> Eleanor Lyons From 12 July 2021	65-70* (90-95)	-	-	-	25	-	90-95	-
<b>Director of Policy, Planning and Delivery</b> Juliette Cammaerts From 12 April 2021	70-75* (75-80)	-	-	-	29	-	100-105	-
<b>Director of Corporate Services</b> Janette Threapleton From 1 April 2021	80-85	-	0-5	-	33	-	115-120	-
<b>Director of Evidence</b> Haroon Chowdry To 17 November 2021	50-55* (85-90)	85-90	0-5	0-5	21	34	75-80	120-125

<b>Director of Policy</b> Alice Miles To 30 June 2021	25-30* <i>(100-105)</i>	90-95* <i>(100-105)</i>	-	0-5	10	41	35-40	135-140
<b>Children's Commissioner</b> Anne Longfield To 28 February 2021	-	120-125* <i>(130-135)</i>	-	-	-	22***	-	140-145***

Notes:

- No staff received benefits in kind in either 2021-22 or 2020-21.
- \*For senior managers who served part of the year or worked part-time the full year FTE is presented in italicised brackets below the actual cost.
- \*\*Rachel de Souza opted out of the Alpha defined benefit scheme on 30 June 2021 and joined the Partnership Stakeholder Scheme from 1 July 2021. No transferrable Alpha figure has yet been provided by CSP; however, the CCo contributed £9,847 to Alpha and £14,815 to Partnership on her behalf in 2021-22.
- \*\*\*Anne Longfield opted out of the Alpha defined benefit scheme on 31/12/2019 and joined the Partnership stakeholder scheme. The CCo contributed £22,200 in 2020-21 this scheme on her behalf.

## **2021-22 salaries**

### **Salary**

**4.4.21** 'Salary' includes gross salary; reserved rights to London weighting or London allowances; recruitment and retention allowances; private office allowances and any other allowance to the extent that it is subject to UK taxation. This report is based on accrued payments made by the Commissioner and thus recorded in these accounts. This total remuneration, as well as the allowances to which they are entitled, is paid by the CCo and is therefore shown in full in the figures above.

### **Benefits in kind**

**4.4.22** The monetary value of benefits in kind covers any benefits provided by the Commissioner and treated by HM Revenue and Customs as a taxable emolument. No benefits in kind were paid in 2021-22 or 2020-21.

### **Performance awards**

**4.4.23** Performance awards are based on performance levels attained and are made as part of the performance management system which rewards staff assessed as having exceeded their objectives. Awards are accrued and become payable in September of the subsequent financial year.

### **Pension benefits**

**4.4.24** The value of pension benefits accrued during the year is calculated as (the real increase in pension multiplied by 20) plus (the real increase in any lump sum) less (the contributions made by the individual). The real increases exclude increases due to inflation or any increase or decreases due to a transfer of pension rights.

### **Pensions**

**4.4.25** Pension benefits are provided through the Civil Service pension arrangements. From 1 April 2015 a new pension scheme for civil servants was introduced – the Civil Servants and Others Pension Scheme (CSOPS) or alpha, which provides benefits on a career average basis with a normal pension age equal to the member's state pension age (or 65 if higher). From that date all newly appointed civil servants and the majority of those already in service joined alpha. Prior to that date, civil servants participated in the Principal Civil Service Pension Scheme (PCSPS). The PCSPS has four sections: three providing benefits on a final salary basis (classic, premium or classic plus) with a normal pension age of 60; and one providing benefits on a

whole career basis (nuvos) with a normal pension age of 65.

- 4.4.26** These statutory arrangements are unfunded with the cost of benefits met by monies voted by Parliament each year. Pensions payable under classic, premium, classic plus, nuvos and alpha are increased annually in line with Pensions Increase legislation. Existing members of the PCSPS who were within 10 years of their normal pension age on 1 April 2012 remained in the PCSPS after 1 April 2015. Those who were between 10 years and 13 years and five months from their normal pension age on 1 April 2012 were switched into alpha sometime between 1 June 2015 and 1 February 2022. All members who switch to alpha have their PCSPS benefits 'banked', with those with earlier benefits in one of the final salary sections of the PCSPS having those benefits based on their final salary when they leave alpha. (The pension figures quoted for officials show pension earned in PCSPS or alpha – as appropriate. Where the official has benefits in both the PCSPS and alpha the figure quoted is the combined value of their benefits in the two schemes.) Members joining from October 2002 may opt for either the appropriate defined benefit arrangement or a 'money purchase' stakeholder pension with an employer contribution (partnership pension account).
- 4.4.27** Employee contributions are salary-related and range between 4.6% and 8.05% for members of premium, classic, classic plus, nuvos and all other members of alpha. Benefits in classic accrue at the rate of 1/80th of final pensionable earnings for each year of service. In addition, a lump sum equivalent to three years initial pension is payable on retirement. For premium, benefits accrue at the rate of 1/60th of final pensionable earnings for each year of service. Unlike classic, there is no automatic lump sum. Classic plus is essentially a hybrid with benefits for service before 1 October 2002 calculated broadly as per classic and benefits for service from October 2002 worked out as in premium. In nuvos a member builds up a pension based on their pensionable earnings during their period of scheme membership. At the end of the scheme year (31 March) the member's earned pension account is credited with 2.3% of their pensionable earnings in that scheme year and the accrued pension is uprated in line with Pensions Increase legislation. Benefits in alpha build up in a similar way to nuvos, except that the accrual rate is 2.32%. In all cases members may opt to give up (commute) pension for a lump sum up to the limits set by the Finance Act 2004.
- 4.4.28** The partnership pension account is a stakeholder pension arrangement. The employer makes a basic contribution of between 8% and 14.75% (depending on the age of the member) into a stakeholder pension product chosen by the employee from a panel of providers. The employee does not have to contribute, but where they do make contributions, the employer will match these up to a limit of 3% of pensionable salary (in addition to the employer's

basic contribution). Employers also contribute a further 0.5% of pensionable salary to cover the cost of centrally provided risk benefit cover (death in service and ill health retirement).

**4.4.29** The accrued pension quoted is the pension the member is entitled to receive when they reach pension age, or immediately on ceasing to be an active member of the scheme if they are already at or over pension age. Pension age is 60 for members of classic, premium and classic plus, 65 for members of nuvos, and the higher of 65 or State Pension Age for members of alpha. (The pension figures quoted for officials show pension earned in PCSPS or alpha – as appropriate. Where the official has benefits in both the PCSPS and alpha the figure quoted is the combined value of their benefits in the two schemes but note that part of that pension may be payable from different ages.)

**4.4.30** Further details about the Civil Service pension arrangements can be found at the website:

[www.civilservicepensionscheme.org.uk](http://www.civilservicepensionscheme.org.uk)

## Cash equivalent transfer values

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

	Accrued pension at pension age as at 31/03/2022 and related lump sum	Real increase in pension and related lump sum at pension age	CETV at 31/03/2022	CETV at 31/03/2021	Real increase in CETV
	£000's	£000's	£000's	£000's	£000's
* Dame Rachel de Souza. <b>Children's Commissioner</b> From 01 March 2021	-	-	-	3	-

Eleanor Lyons <b>Deputy to the Children's Commissioner</b> From 7 November 2021	0-5	0-2.5	32	20	7
** Juliette Cammaerts <b>Director of Policy, Planning and Delivery</b> From 04 October 2014	5-10	0-2.5	76	60	8
*** Janette Threapleton <b>Director of Corporate Services</b> From 01 April 2017	35-40	0-2.5	628	577	26
Haroon Chowdry <b>Director of Evidence</b> To 17 November 2021	<b>5-10</b>	0-2.5	71	58	7
Alice Miles <b>Director of Policy</b> To 30 June 2021	<b>30-35</b>	0-2.5	447	441	5

\* Dame Rachel de Souza opted out of the alpha pension on 01/07/2021. Since that point she has been a member of the Partnership stakeholder pension and CCO have paid contributions of £9,847 to Alpha and £14,815 to Partnership on her behalf in 2021-22. CETV values are not provided for Partnership pensions.

\*\* Juliette Cammaerts was appointed to the Director position on 12 April 2021; however, she was an existing member of the Civil Service Pension Scheme at that point.

\*\*\* Janette Threapleton was appointed to the Director position on 01 April 2021; however, she was an existing member of the Civil Service Pension Scheme at that point.

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

### Real increase in CETV

**4.4.33** This reflects the increase in accrued pension. It excludes increases due to inflation, contributions paid by the employee (including the value of any benefits transferred from another pension scheme or arrangement) and uses common market valuation factors for the start and end of the period.

### Payments to past directors

**4.4.34** There were no payments made to past directors in either 2021-22, or 2020-21.



## **Compensation on early retirement or for loss of office**

**4.4.35** No members of staff received compensation for early retirement or loss of office in 2021-22 or 2020-21.

## **Fair pay disclosure**

### **4.4.36** Percentage change disclosures

Percentage change from 2020-21	Salary and allowances	Performance pay and bonuses*
Highest paid director midrange point	0%	0%
Employees as a whole- average	-0.45%	-18.91%

\*Performance bonuses are paid in relation to performance in the prior year and are affected by staff turnover levels and eligibility periods leading to variable average payments.

The Highest Paid Director's remuneration was unchanged between 2020-21 and 2021-22.

Reporting bodies are required to disclose the relationship between the remuneration of the highest-paid director in their organisation and lower quartile, median and upper quartile remuneration of the organisation's workforce.

	2021-22		2020-21	
	Total remuneration	Salary component	Total remuneration	Salary component
Band of the highest-paid director's total remuneration (£000's)	130-135	130-135	130-135	130-135
25th percentile pay	36,215	36,215	-	-
Median pay*	41,775	40,976	44,711	44,181
75th percentile pay	63,487	62,374	-	-
Range of remuneration ('000s)	26-135	26-135	28-135	28-135
25th percentile pay ratio	3.7:1	3.7:1	-	-
Median pay ratio*	3.2:1	3.2:1	3.0:1	3.0:1
75th percentile pay ratio	2.1:1	2.1:1	-	-

**4.4.37** The banded remuneration of the highest paid director in 2021-22 was £130,000 to £135,000 (2020-21, £130,000 to £135,000). This was 3.2 (2020-21, 3.0) times the median remuneration of the workforce, which was £41,775 (2020-21, £44,711)\*.

The increase in the pay ratio is attributable to pay and benefits of the entity's employees as a whole as the highest paid director has not changed. There was a pay freeze in force in 2021-22, and headcount increased including more staff below the previous median.

\*2020-21 median figure was misstated as £44,380 due to omission of a temporary staff member and excluding performance bonuses from the calculation. This does not affect the relevant ratios and will not impact on future years. 25<sup>th</sup> and 75<sup>th</sup> percentiles are a new requirement for 21-22.

**4.4.38** In 2021-22 and 2020-21, no employees received remuneration in excess of the highest paid director. FTE remuneration ranged from £26,000 to £132,000 in 2021-22 (2020-21, £28,000 to £132,000).

**4.4.39** Total remuneration includes salary, non-consolidated performance related pay

and benefits in kind. It does not include severance payments, employer pension contributions and the cash equivalent transfer of pensions.

## Staff report

### 4.4.40 Staff costs comprise:

	2021-22			2020-21		
	Permanently employed staff	Others	Total	Permanently employed staff	Others	Total
	£000's	£000's	£000's	£000's	£000's	£000's
Wages and salaries	1,451	134	1,585	1,597	5	1,602
Social security costs	167	-	167	181	-	181
Pension costs	378	-	378	413	-	413
Restructuring costs		-	-	-	-	-
	<b>1,996</b>	<b>134</b>	<b>2,130</b>	<b>2,191</b>	<b>5</b>	<b>2,196</b>
Less recovery in respect of outwards secondments	(18)	-	(18)	(36)	-	(36)
	<b>1,978</b>	<b>134</b>	<b>2,112</b>	<b>2,155</b>	<b>5</b>	<b>2,160</b>

\*Staff loans and secondments into other departments and public sector organisations totalled one person. The secondees were SCS1 equivalent, for a total duration of 6 months between January and June 2021.

## Pension schemes

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

**4.4.42** The Scheme Actuary valued the PCSPS as at 31 March 2016. You can find details in the resource accounts of the Cabinet Office: Civil Superannuation.

**4.4.43** For 2021-22, employers’ contributions of £352,238 were payable to the PCSPS (2020-21, £390,284) at one of four rates in the range 26.6 to 30.3 per cent of pensionable pay, based on salary bands. The Scheme Actuary reviews

employer contributions usually every four years following a full scheme valuation. The contribution rates are set to meet the cost of the benefits accruing during 2021-22 to be paid when the member retires and not the benefits paid during this period to existing pensioners.

**4.4.44** Employees can opt to open a partnership pension account, a stakeholder pension with an employer contribution. Employer's contributions of £25,222 in respect of 2021-22 and £369 in respect of 2020-21 were paid to the appointed stakeholder pension provider, Legal and General. (£23,668 in respect of 2020-21 and £5,778 in respect of 2019-20 were paid in year in 2020-21). Employer contributions are age-related and range from 8% to 14.75%.

**4.4.45** Employers also match employee contributions up to 3% of pensionable earnings. In addition, mini-ASLC employer contributions of £987, 0.5% of pensionable pay, (2020-21, £720) were payable to the PCSPS to cover the cost of the future provision of lump sum benefits on death in service or ill health retirement of these employees.

**4.4.46** No contributions were due to the partnership pension providers at the balance sheet date. £3009.01 of contributions relating to the March payroll were paid in 2021-22 that did not need to be transferred until after the end of the reporting year. This is not a prepayment in accounting terms as it related to 2021-22 and would have been an outstanding liability if paid later.

**4.4.47** No persons retired early on ill-health grounds in 2021-22, or in 2020-21.

#### **Average number of persons employed**

**4.4.48** The average number of whole-time equivalent persons employed during the year was as follows:

	2021-22			2020-21		
	Permanently employed staff	Others	Total	Permanently employed staff	Others	Total
<b>Staff numbers</b>	<b>27</b>	<b>2</b>	<b>29</b>	<b>31</b>	<b>0</b>	<b>31</b>

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

**4.4.49** There were no exit packages paid in either 2021-22 or 2020-21.

## **4.5. Parliamentary Accountability and Audit Report**

### **Part 1: Unaudited Information**

#### **Long-term expenditure trends**

**4.5.1** The CCo budget increased by 6% in 2021-22.

### **Part 2: Audited information**

#### **Regularity of expenditure**

**4.5.2** There were no losses in aggregate over £300k in either 2021-22 or 2020-21.

**4.5.3** There were no special payments in either 2021-22 or 2020-21.

**4.5.4** There were no small losses/fruitless payments in either 2021-22 or 2020-21.

#### **Contingent and remote contingent liabilities**

**4.5.5** There were no contingent or remote contingent liabilities in either 2021-22 or 2020-21.



**Rachel de Souza DBE**  
**Children's Commissioner for England**

**06 October 2022**

## **4.6. The Certificate and Report of the Comptroller and Auditor General**

### **THE CERTIFICATE AND REPORT OF THE COMPTROLLER AND AUDITOR GENERAL TO THE HOUSES OF PARLIAMENT**

#### **Opinion on financial statements**

I certify that I have audited the financial statements of the Children's Commissioner office for the year ended 31 March 2022 under the Children Act 2004.

The financial statements comprise the Children's Commissioner office's

- Statement of Financial Position as at 31 March 2022;
- Statement of Comprehensive Net Expenditure, Statement of Cash Flows and Statement of Changes in Taxpayers' Equity for the year then ended; and
- the related notes including the significant accounting policies.

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

In my opinion, the financial statements:

- give a true and fair view of the state of the Children's Commissioner office's affairs as at 31 March 2022 and its net expenditure for the year then ended; and
- have been properly prepared in accordance with the Children Act 2004 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*. My responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of my certificate.

Those standards require me and my staff to comply with the Financial Reporting Council's *Revised Ethical Standard 2019*. I have also elected to apply the ethical standards relevant to listed entities. I am independent of the Children's Commissioner

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

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

### **Conclusions relating to going concern**

In auditing the financial statements, I have concluded that the Children's Commissioner office's use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work I have performed, I have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Children's Commissioner office's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

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

### **Other Information**

The other information comprises information included in the Annual Report, but does not include the financial statements nor my auditor's certificate and report. The Children's Commissioner as 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.

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

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

I have nothing to report in this regard.

## **Opinion on other matters**

In my opinion the part of the Remuneration and Staff Report to be audited has been properly prepared in accordance with Secretary of State directions issued under the Children Act 2004.

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 Children Act 2004; 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 Children's Commissioner office and its environment obtained in the course of the audit, I have not identified material misstatements in the Performance and Accountability Report.

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

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

## **Responsibilities of the Children's Commissioner as Accounting Officer for the financial statements**

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

- maintaining proper accounting records;



- the preparation of the financial statements and Annual Report in accordance with the applicable financial reporting framework and for being satisfied that they give a true and fair view;
- ensuring that the Annual Report and accounts as a whole is fair, balanced and understandable;
- internal controls as the Children's Commissioner as Accounting Officer determines is necessary to enable the preparation of financial statement to be free from material misstatement, whether due to fraud or error; and
- assessing the Children's Commissioner office's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Children's Commissioner as Accounting Officer anticipates that the services provided by the Children's Commissioner office will not continue to be provided in the future.

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

My responsibility is to audit, certify and report on the financial statements in accordance with the Children Act 2004.

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, we considered the following:

- the nature of the sector, control environment and operational performance including the design of the Children's Commissioner office's accounting policies.
- Inquiring of management, the Children's Commissioner office's head of internal audit and those charged with governance, including obtaining and

reviewing supporting documentation relating to the Children's Commissioner office's policies and procedures relating to:

- identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of non-compliance;
  - detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud; and
  - the internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations including the Children's Commissioner office's controls relating to the Children's Commissioner office's compliance with Children Act 2004 and Managing Public Money;
- discussing among 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 Children's Commissioner office for fraud and identified the greatest potential for fraud in the following areas: fraudulent reporting of expenditure through the overstatement of expenditure and accruals, including the correct classification of amounts as either administrative or programme related expenditure. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override of controls.

I also obtained an understanding of the Children's Commissioner office's framework of authority as well as other legal and regulatory frameworks in which the Children's Commissioner office operates, focusing 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 Children's Commissioner office. The key laws and regulations I considered in this context included, Children Act 2004, Managing Public Money, and relevant employment laws of the United Kingdom.

#### *Audit response to identified risk*

As a result of performing the above, the procedures I implemented to respond to identified risks included the following:

- reviewing 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;
- enquiring of management, the Audit and Risk Committee concerning actual and potential litigation and claims;
- reading and reviewing minutes of meetings of those charged with governance and internal audit reports;
- in addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting 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;

- testing postings in the general ledger that fell outside of the standard transaction process flow; and
- in addressing the risk of fraud in expenditure recognition I have sample tested expenditure and accruals in the period where the risk of misstatement is higher including confirming the correct classification of balances as either administrative or programme related, used analytical procedures to identify any unusual transactions or movements for further testing, and tested the appropriateness of journal entries meeting our risk criteria.

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

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

#### *Other auditor's responsibilities*

I am required to obtain evidence sufficient to give reasonable assurance that the income and expenditure reported in the financial statements have been applied to the purposes intended by Parliament and the financial transactions 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 that I identify during my audit.

## **Report**

I have no observations to make on these financial statements.



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

**Date 11 October 2022**

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

## 5. Financial Statements

### Statement of comprehensive net expenditure

For the year ended 31 March 2022

	Note	2021-22 £000	2020-21 £000
Staff costs	2	2,112	2,160
Income	3	-	-
Expenditure	4&5	432	341
<b>Net operating expenditure</b>		<b>2,544</b>	<b>2,501</b>
<b>Net expenditure for the year</b>		<b>2,544</b>	<b>2,501</b>
<b>Other comprehensive expenditure</b>		-	-
<b>Total other comprehensive expenditure</b>		-	-
<b>Comprehensive net expenditure for the year</b>		<b>2,544</b>	<b>2,501</b>

The notes on pages 67 to 77 form part of these accounts.

# Statement of financial position

As at 31 March 2022

2022 2021

Note £000 £000

## Non-current assets:

PPE 6 7 2

Intangibles 7 28 31

**Total non-current assets 35 33**

## Current assets

Receivables 8 32 39

Cash and cash equivalents 9 84 57

Inventory 10 2 6

**Total current assets 118 102**

**Total assets 153 135**

## Current liabilities

Payables 11 (245) (203)

Provisions 12 -

**Total current liabilities (245) (203)**

**Total assets less current liabilities (92) (68)**

## Non-current liabilities

Payables 11 - -

Provisions 12 - -

**Total noncurrent liabilities - -**

<b>Assets less liabilities</b>	<b>(92)</b>	<b>(68)</b>
<b>Taxpayers' equity:</b>		
General fund	(92)	(68)
<b>Total taxpayers' equity</b>	<b>(92)</b>	<b>(68)</b>



**Rachel de Souza DBE**  
**Children's Commissioner for England**

**06 October 2022**

The notes on pages 67 to 77 form part of these accounts.

# Statement of cash flows

For the year ended 31 March 2022

		2022	2021
	Note	£000's	£000's
<b>Cash flows from operating activities</b>			
Net operating cost	SoCNE	(2,544)	(2,501)
Adjustments for non-cash transactions		40	44
(Increase)/decrease in receivables	8	7	-
Increase/(decrease) in payables	11	42	(71)
<b>Net cash outflow from operating activities</b>		<b>(2,455)</b>	<b>(2,528)</b>
<b>Cash flows from investing activities</b>			
Purchase of PPE	6	(6)	(1)
Purchase of Intangibles	7	(32)	-
<b>Net cash outflow from investing activities</b>		<b>(38)</b>	<b>(1)</b>
<b>Cash flows from financing activities</b>			
Exchequer supply from sponsor department	SoCTE	2,520	2,480
<b>Net cash inflow from financing activities</b>		<b>2,520</b>	<b>2,480</b>
<b>Net increase (decrease) in cash and cash equivalents</b>		<b>27</b>	<b>(49)</b>
<b>Cash and cash equivalents at beginning of the year</b>		<b>57</b>	<b>106</b>
<b>Cash and cash equivalents at end of the year</b>		<b>84</b>	<b>57</b>

The notes on pages 67 to 77 form part of these accounts.

# Statement of changes in taxpayer's equity

For the year ended 31 March 2022

	Note	General Fund £000's
<b>Balance at 31 March 2020</b>		<b>(47)</b>
Grant in Aid from sponsor Department		2,480
Comprehensive expenditure for the year		(2,501)
<b>Balance at 31 March 2021</b>		<b>(68)</b>
Grant in Aid from sponsor Department		2,520
Comprehensive expenditure for the year		(2,544)
<b>Balance at 31 March 2022</b>		<b>(92)</b>

**Note: taxpayers' equity comprises the general fund**

The notes on pages 67 to 77 form part of these accounts.



## **6. Notes to the accounts**

### **1. Statement of accounting policies**

These accounts were drawn up in accordance with HM Treasury Guidance, Annual Reports and Accounts Guidance, the Children's Act 2004, and the Accounts Direction and the financial memorandum between the Secretary of State for Children, Schools and Families (now the Secretary of State for Education) and the Commissioner dated 12 September 2005, copies of which can be obtained from the Commissioner. They have been prepared in accordance with the 2021-22 Government Financial Reporting Manual (FReM) issued by HM Treasury and NDPB Green (Simplifying and Streamlining Accounts project). The accounting policies contained in the FReM apply International Financial Reporting Standards (IFRS) as adapted or interpreted for the public context. Where the FReM permits a choice of accounting policy, the accounting policy which is judged to be the most appropriate to the particular circumstances of the Commissioner for the purpose of giving a true and fair view has been selected. The particular policies adopted by the Commissioner are described below. They have been applied consistently in dealing with items considered material in relation to the accounts.

#### **1.1 Accounting convention**

These financial statements have been prepared under the historical cost convention.

#### **1.2 Areas of judgement and estimate**

In accordance with IAS 8: Accounting Policies, Changes in Accounting Estimates and Errors, the accounting policies and estimation techniques used are those that are judged to be the most appropriate for the purpose of giving a true and fair view. These policies are reviewed regularly to ensure they remain the most appropriate. These accounts have been prepared on a going concern basis. There are no significant areas of judgement or estimate.

#### **1.3 Grant in aid**

Grant in Aid received from DfE in respect of revenue expenditure or relating to general capital expenditure is recognised in the general reserve in the year it is received.

## **1.4 Pensions**

Past and present employees are covered by the provisions of the Principal Civil Service Pension Scheme (PCSPS). The defined benefit schemes are unfunded and are non-contributory except in respect of dependants' benefits. The Commissioner recognises the expected cost of these elements on a systematic and rational basis over the period during which it benefits from employees' services by payment to the PCSPS of amounts calculated on an accruing basis. The share of liabilities for the defined benefit schemes cannot be identified and this drives the accounting treatment. Liability for payment for future benefits is a charge on the PCSPS. In respect of the defined contribution schemes, the Commissioner recognises the contributions payable for the year. PCSPS also permits employees to opt for a partnership pension account, a stakeholder pension with an employer contribution. The defined benefit schemes are treated for accounting purposes as a defined contribution scheme as required by IAS 19. The defined benefit scheme prepares its own financial statements.

## **1.5 Tangible and intangible assets**

Assets with a useful economic life in excess of one year and where expenditure of £2,500 or more is incurred are initially valued at cost price and then depreciated or amortised over their estimated useful economic lives. Intangible assets under construction are amortised from the date they come into use.

All assets still being depreciated or amortised as at the balance sheet date are in the range of four years:

- Websites
- Software licenses
- Equipment and furniture, fixtures and fittings

## **1.6 Leases**

Leases are classified as finance leases whenever the terms of the lease transfers substantially all the risks and rewards of ownership to the lessee. All other leases are classified as operating leases. Operating leases are charged to the Statement of Comprehensive Net Expenditure as expenditure is incurred. The Commissioner does not hold any finance leases.

## **1.7 Provisions**

Provisions are recognised when it is probable that it will be required to settle a present obligation resulting from a past event and can make a reliable estimate of that obligation. The obligation is normally the sum that the Commissioner

would pay to settle the obligation at the year-end or to transfer it to a third party at that time.

## **1.8 Future changes to international financial reporting standards**

IFRS 16 Leases (effective for the periods beginning on or after 1 January 2022, the standard will become effective from 1 April 2022 as adapted and interpreted by the government FReM). The new standard replaces IAS 17 Leases and introduces a new single accounting approach for lessees for all leases (with limited exceptions). As a result, there is no longer a distinction between operating leases and finance leases, and lessees will recognise a liability to make lease payments and an asset representing the right to use the underlying asset during the lease term.

The CCO has a single property lease in place as at year end. IFRS 16 Leases has not yet been applied and the CCO lease will transition for the annual reporting periods commencing to IFRS 16 Leases as at 1 April 2022. No exemptions or exclusions will be applied.

The value of the right-of-use asset which will be recognised has been calculated at £510,657 with an associated financing liability of £497,650. The difference in value arises from the closing prepaid rental value of £13,007 which is reclassified as the part of the right-of-use asset initial value.

IFRS 17 Insurance Contracts (effective for the periods beginning on or after 1 January 2021). The CCO have completed an initial assessment of the potential impact on the financial statements and concluded that it is not applicable. The CCO will continue to review the requirements for any changes following receipt of HM Treasury guidance.

## **1.9 Accounting system notional charge**

The operating expenditure does not include the costs of the accounting system utilised by CCO as this is provided by the Education and Skills Funding Agency, which does not charge for this. The notional cost is not material to these financial statements.

## **1.10 Going concern**

These accounts are produced on a going concern basis. As a non-departmental public body, funding for 2022-23 will be met by DfE as the sponsoring department. The Children's Commissioner is a statutory body and Parliament has demonstrated its commitment to fund the role for the foreseeable future. The Commissioner was appointed on 1 March 2021 for a six-year term.

The Children's Commissioner, in discussions with DfE, actively monitors the sufficiency of grant-in-aid to meet the needs of the corporate plan for 12 months from approval of the accounts. A budget has been set for financial year 2022 23 alongside confirmation of support from DfE for the going concern period up to October 2023. Therefore, it is considered appropriate to adopt a going concern basis for the preparation of these financial statements.

## 2. Staff costs

	2021-22			2020-21		
	Permanently employed staff	Others	Total	Permanently employed staff	Others	Total
	£000's	£000's	£000's	£000's	£000's	£000's
Wages and salaries	1,451	134	1,585	1,597	5	1,602
Social security costs	167	-	167	181	-	181
Pension costs	378	-	378	413	-	413
Restructuring costs	-	-	-	-	-	-
	<b>1,996</b>	<b>134</b>	<b>2,130</b>	<b>2,191</b>	<b>5</b>	<b>2,196</b>
Less recovery in respect of outwards secondments	(18)	-	(18)	(36)	-	(36)
	<b>1,978</b>	<b>134</b>	<b>2,112</b>	<b>2,155</b>	<b>5</b>	<b>2,160</b>

Further details on staff costs can be found in the Remuneration and Staff Report (pages 39 to 54).

## 3. Operating income

There was no income in either 2021-22 or 2020-21 (other than recoveries in respect of outward secondments which are offset against staff costs in note 2 above).

#### 4. Operating expenditure

	2021-22	2020-21
	£000	£000
CCo project costs	109	42
Staff related costs	28	17
Consultancy fees	4	1
Legal and professional fees	2	4
Catering	1	0
Marketing	3	4
IT support	60	43
DPO	9	9
Telephone costs	1	1
Rentals under operating leases:		
- Land and buildings	85	97
Travel and subsistence	10	2
Project travel	8	0
Bank charges and interest	2	2
Auditor remuneration		
- External audit	35	34
- Internal audit	16	18
Other expenditure	19	23
<b>Total</b>	<b>392</b>	<b>297</b>

The largest portion of CCo project costs came from the Big Ask at £39k of programme revenue expenditure including consultancy fees (see 4.4.18) in addition to £21k of software development cost that was capitalised (see note 7). Towards the end of the year three national surveys were carried out: Digital (£21k), Families (£18k) and PSHE (£15k).

The external auditors' remuneration for 2021-22 is £35,000. There were no non-audit fees paid to NAO.

## 5. Depreciation, amortisation and other non-cash charges

	2021-22	2020-21
	£000	£000
Depreciation	1	1
Amortisation	35	42
Donated inventory	4	1
<b>Total</b>	<b>40</b>	<b>44</b>

## 6. Fixed assets

	2022		2021	
	Furniture & Fittings	Total	Furniture & Fittings	Total
	£000	£000	£000	£000
<b>Cost or valuation</b>				
At 1 April	3	3	2	2
Additions	6	6	1	1
Disposables	0	0	-	-
Reclassifications	0	0	-	-
<b>At 31 March</b>	<b>9</b>	<b>9</b>	<b>3</b>	<b>3</b>
<b>Depreciation</b>				
At 1 April	(1)	(1)	-	-
Charge in year	(1)	(1)	(1)	(1)
Disposables	0	0	-	-
<b>At 31 March</b>	<b>(2)</b>	<b>(2)</b>	<b>(1)</b>	<b>(1)</b>
<b>Carrying value at 31 March</b>	<b>7</b>	<b>7</b>	<b>2</b>	<b>2</b>

## 7. Intangible assets

	2022			2021		
	Software	Websites	Total	Software	Websites	Total
	£000	£000	£000	£000	£000	£000
<b>Cost or valuation</b>						
At 1 April	93	63	156	93	63	156
Additions	32	-	32	-	-	-
Impairments	-	-	-	-	-	-
Disposables	-	-	-	-	-	-
Reclassifications	-	-	-	-	-	-
Revaluations	-	-	-	-	-	-
<b>At 31 March</b>	<b>125</b>	<b>63</b>	<b>188</b>	<b>93</b>	<b>63</b>	<b>156</b>
<b>Amortisation</b>						
At 1 April	(74)	(51)	(125)	(51)	(32)	(83)
Charged in year	(23)	(12)	(35)	(23)	(19)	(42)
Impairments	-	-	-	-	-	-
Disposables	-	-	-	-	-	-
Revaluation	-	-	-	-	-	-
Reclassification	-	-	-	-	-	-
<b>At 31 March</b>	<b>(97)</b>	<b>(63)</b>	<b>(160)</b>	<b>(74)</b>	<b>(51)</b>	<b>(125)</b>
<b>Carrying value at 31 March</b>	<b>28</b>	<b>-</b>	<b>28</b>	<b>19</b>	<b>12</b>	<b>31</b>
<b>Asset financing:</b>						
Owned	28	-	28	19	12	31
<b>Carrying value at 31 March</b>	<b>28</b>	<b>-</b>	<b>28</b>	<b>19</b>	<b>12</b>	<b>31</b>

Note: Asset base is owned. Assets completely amortised in year with a Net Book Value (NBV) of zero included a Customer Relationship Management (CRM) system, the CCo website and the IMO website. New assets were the software developed for the Big Ask survey and branding work in preparation for a new website in 2022-23, which will replace both the CCo and IMO websites.



## 8. Trade and other receivables

	2022	2021
	£000	£000
<b>Amounts falling due within one year:</b>		
Trade receivables	0	12
Other receivables	0	1
Prepayments and accrued income	32	26
	<b>32</b>	<b>39</b>

## 9. Cash and cash equivalents

	2022	2021
	£000	£000
Balance at 1 April	57	106
Net change in cash and cash equivalent balances	27	(49)
<b>Balance at 31 March</b>	<b>84</b>	<b>57</b>
The following balances are held at:		
<b>Cash at bank and in hand:</b>		
Government Banking Service	84	57
Commercial banks		
Cash held with solicitors		
<b>Balance at 31 March</b>	<b>84</b>	<b>57</b>
<b>Overdrafts:</b>		
Government Banking Service	-	-
Commercial banks	-	-
<b>Balance at 31 March, net of overdrafts</b>	<b>84</b>	<b>57</b>

## 10. Inventories

### Stock of donations in kind made through IMO website

	2022	2021
	£000	£000
Inventory b/f	6	7
Donations in kind received	0	0
Less		0
Donations in kind distributed	(4)	(1)
<b>Total inventory</b>	<b>2</b>	<b>6</b>

## 11. Trade and other payables

### Current payables

	2022	2021
	£000	£000
Trade payables	16	2
Tax and social security payables	0	0
Other payables	34	43
Accruals and deferred income	195	158
<b>Total payables due within one year</b>	<b>245</b>	<b>203</b>

## 12. Provisions

There are no provisions in either 2021-22 or 2020-21.

## 13. Commitments under leases

The Commissioner holds a five-year MOTO/operating lease contract for office accommodation with the Government Property Agency (GPA), which was

capped at an annual cost of £85k until 31<sup>st</sup> March 2022. Note that this lease will transition to IFRS16 from 1<sup>st</sup> April 2022: see note 1.8 for impact.

## Commitments under leases

	2021-22	2020-21
	£000's	£000's
<b>Obligations under operating leases for the following periods comprise:</b>		
<b>Buildings:</b>		
Not later than one year	102	21
Later than one year and not later than five years	420	-
	<b>522</b>	<b>21</b>

## 14. Related party transactions

The CCo is sponsored by the DfE and for the purposes of these accounts is regarded as a related party. There were material transactions with the DfE in respect of Grant in Aid, office accommodation and the provision of IT, finance, commercial and HR services via a Shared Service Agreement. The moto disclosed in note 13 is with the Government Property Agency.

In addition, there have been numerous transactions with other government departments and other central government bodies. The significant transactions in this regard have been with Cabinet Office and PCSPS. There are no further transactions with any other related party.

No senior manager or related party has undertaken any material transactions with the Office in the period to 31 March 2022. Compensation to senior managers is disclosed in the remuneration report section of this report.

## 15. Events after the reporting period date

These accounts were authorised for issue on the date of certification by the Comptroller and Auditor General. There have been no events after the reporting period up to the date the annual report and accounts were authorised for issue impacting on the financial statements.





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