

Children's Commissioner for England

Annual Report and Accounts

2022-2023

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Annual Report and Accounts 2022-2023

For the period 1 April 2022 to 31 March 2023

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



When I took up post as Children's Commissioner, over two years ago now, I wanted to make sure that every child in England felt listened to. But more than that, I wanted the adults around them to mirror the ambition they have for themselves by striving to achieve the best possible outcomes and care for every child, wherever they are in the country and whatever their needs.

I spent my first year in post listening. I travelled across England visiting the different settings where children live, speaking to parents and the professionals that support them, and of course, hearing directly from the children themselves, through undertaking the largest ever survey of children, The Big Ask. Over half a million children, through the survey and those I visited, told me of their hopes for the future and the barriers they felt were preventing them from reaching their aspirations.

My priority for the second year was to use what children had told me in The Big Ask to design ambitious solutions to the questions they posed. I didn't just want to communicate the data, I wanted to do innovative and unique work that would further elucidate what children, and their families' experiences are today. Children who are strip searched. Children in youth justice settings. Children living in children's homes or in mental health settings. And children who arrive in England seeking asylum.

Across all the pillars set by The Big Ask: family, children's social care, community, schools, health, jobs and skills, and better world, I have wanted to demonstrate how, collectively, by listening to and understanding children's needs and experiences, particularly of the most vulnerable, we can make their lives better.

This was particularly true of families. Across all groups and regions of England, the message from The Big Ask was universal: family forms a fundamental pillar of children's lives and of their happiness, but as adults we have become too shy about speaking about just how important it is. This year, I published my Family Review, revealing new insights into the dynamic and changing nature of childhood, how children define family and the 'protective effect' it has. Family, in all its forms is a

support network that children turn to in times of difficulty but also in times of celebrating achievement. My research showed that by looking at family through a child's lens and putting it at the heart of all policy and decision-making, both at a national and local level, we can create impactful services that nurture stronger and happier future generations.

It was also important to me that we captured what family life meant to those living in care, or with care experience. They told me that family was just as important to them, and that they wanted the same things from it – love, stability, enjoyment – even if that was sometimes more complicated to achieve. In addition to my Family Review, this clear message has informed my work on what a children's social care system should be. One that will do whatever it can to support families so they can safely stay together, but where that is not possible, it should be a system that ensures that every child feels safe and lives in stable, loving homes that are truly familial, and one where this support network does not abruptly end when they turn 18.

Feeling safe and supported whether at home, at school, or in their communities is important to children at all stages of their lives. It is not surprising that when children feel safe, they are happier overall. But sadly, we continue to hear from children who have been exposed to inexcusable trauma in their young lives and where they haven't always been able to trust the adults whose job it is to keep them safe.

This year, I have continued my relentless focus on making the online world safer for children, hearing from thousands of children and parents on exposure to harmful content online. I have encouraged Ministers and Parliamentarians to ensure a robust Online Safety Bill is enacted as soon as possible that will see us be as concerned with keeping children safe online as we are in the analogue world, and when this doesn't happen, appropriate action taken.

My team's work has also looked into the prevalence and deeply concerning practices of children being strip searched and the lack of consistent measures in place to safeguard children in their communities. Whilst I am pleased that some of my recommendations to address this including better training among police forces and a child-first approach to policing have been accepted, we cannot forget that this work stemmed from the bravery of one 15-year-old girl who told her story: Child Q, who was strip searched while at school in Hackney.

It is in this vein, that I want to use my Annual Report to thank every child and young person that has spoken to me and my team throughout this year. From the surveys, focus groups, roundtable discussions, visits to settings up and down the country including those accommodating unaccompanied children seeking asylum, and the children and young people that call my Help at Hand service every day. Whilst this year has undoubtedly been challenging, there have also been opportunities to make progress with the Schools White Paper, the Special Educational Needs and Alternative

Provision Green Paper, Hewitt Review and the Independent Review of Children's Social Care where my office has been able to contribute insightful research and practical policy recommendations to shape the consultation processes, all informed by the voices of children.

In my Attendance Audit, hundreds of children and professionals spoke to us as part of an ambitious programme of research to understand the barriers that children face to attending school including speaking candidly about bullying; poor mental health; poor physical health; having a special educational need but feeling unsupported. Whilst there is still more to do to reach my goal of 100% attendance, by better understanding these contributing factors, we can identify what needs to be done to address them.

I want to thank the children that took part in activities such as The Big Ask Maths Week Challenge, using real data from The Big Ask to find out what other young people told us about their wellbeing and future priorities, or used our mental health guides for both primary and secondary school children to help them talk about their feelings and where they can go to for help, and of course, the brilliant young people that have given up their time to be part of my Children's Advisory Board and Care Experienced Advisory Board.

This is what 'better world' is all about. It encompasses children in England's ambitious, socially-conscious, reforming vision of the world they want to live in. They want to be involved, get stuck in and contribute to a world of equality, diversity and inclusivity.

Looking ahead, my mission remains: I want the UK to be the best place in the world to grow up. Where children and young people's needs and voices are at the front and centre of thinking for policy makers both in addressing today's challenges and supporting children to achieve their future ambitions and thrive.



Dame Rachel de Souza DBE
Children's Commissioner for England

30 June 2023

2. What children and young people have told us

To inform her work and priorities this year, the Children's Commissioner and her team have continued to mine the rich data from over 550,000 children gathered in 2021 through The Big Ask, the largest ever survey of children in England. As in previous years, the Commissioner's team also carried out further surveys, interviewed children, parents and professionals, carried out focus groups and visited children and young people across the country. To this, in 2022-23, was added the voices of the newly established Children's Advisory Board and Care Experienced Advisory Board.

The surveys ran by the office this year, to hear from children, young people and adults, had in total over 30,989 responses. As part of the Family Review, the office conducted three surveys: 'The Big Summer Survey', completed by 15,825 children, asking children about how they spent their summer holidays and who they would turn to for support with family life; The Family Life survey, which asked 3,305 parents and their children, and 259 adults without children, about family relationships and support; and the Family Services survey, which asked 3,000 parents about their use and access to local family services. The office also conducted a survey of 2,005 children aged 8-17 and their parents on exposure to harmful content on social media and messaging platforms, published in the 'Digital Childhoods: a survey of children and parents' report in September 2022. A further survey of 1,014 children and young people aged 16-21 in England was conducted in November 2022, to understand young people's relationship with pornography. To inform recommendations on how Relationships, Sex and Health and Education (RSHE) could be improved, the office commissioned a survey of 3,022 children aged 9-17 in full-time education in England. Finally, in March 2023 the office commissioned a nationally representative survey of 3,593 children and their parents on a range of key questions. The findings will be published over the course of 2023-24.

Specific engagements with children and young people in 2022-23 included:

- The Attendance Audit involved speaking directly with children and professionals across a range of education settings.
- The office's recommendations on how RSHE could be improved drew on observations of RSHE lessons in schools.
- As part of the Family Review, the office conducted focus groups, interviews, and a series of visits to nurseries, family hubs, domestic abuse support services, schools and youth custody settings.
- To inform work on digital harms, the office conducted focus groups with children, teenagers, and young adults to understand their digital lives and ideas for making the online world a safer, more inclusive place for childhood and adolescence.

- The office engaged with survivors of criminal harm and abuse to inform the Commissioner's position on strengthening the draft Victims Bill for child victims.
- The office's annual mental health briefing this year included findings based on visits to children's inpatient mental health settings.
- In January 2023, the 'Siblings in Care' report drew on conversations with children in care, care leavers and Help at Hand case studies to understand why separations occur, and how sibling relationships can be maintained across the care system.
- Prompted by concerns about the safety and welfare of unaccompanied children seeking asylum, the Children's Commissioner and Help at Hand advisers have conducted regular visits to the hotels where children are housed, to ensure that they have their voices heard and rights upheld.

3. The Performance Report

3.1 The year in summary

This report presents work undertaken during the period 1 April 2022 to 31 March 2023, and its impact on children, particularly those with additional needs. This is the third Annual Report since Dame Rachel de Souza took up the role of Children's Commissioner on 1 March 2021, and the second report on a full year in office.

Performance Analysis

This section presents an overview of the performance of the Children's Commissioner's Office (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 Children's Commissioner 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.

Impact and Media Engagement

This year, the Family Review has become a defining project, with the Children's Commissioner publishing the first part of this in September and the second in December, with more than 30 pieces of national media coverage and widespread commentary around the themes of family diversity, outcomes and service provision.

Messages on the benefits of a stable family and creating positive familial relationships in the public services that support them have become a golden thread throughout all of the CCo communications since. Primarily, this was driven by four additional Family Review annexes (on military families, siblings separated in care, mental health institutions and youth custody), but also through our proposed reforms for childcare, work with the Government to steer its SEND and children's social care reforms and most recently in the Children's Commissioner's response to the Illegal Migration Bill.

The Children's Commissioner's communications, whether with children and families, parliamentarians, or in the media, has continued to focus on the seven pillars as themes, while also remaining responsive to emerging children's issues.

Perhaps the most striking of these issues was the Children's Commissioner's report into the Metropolitan Police's use of strip searching on children in August 2022

following the case of Child Q. There was significant media interest in this work, resulting in 21 pieces of coverage across national and regional media and 17 broadcast interviews including with Channel 4, Times Radio and ITV News. The follow up to this report in March 2023, using data obtained from police forces all over England and Wales, expanded on this significantly, with over 60 pieces of coverage including a Sunday Times splash and an exclusive BBC news package. National media led with the report over a period of three days, with the findings raised as an Urgent Question in Parliament and debated in the House of Lords.

Similarly, the Children's Commissioner's concerns relating to the Illegal Migration Bill dominated CCo's communications outputs in the last quarter of the year. CCo used multiple channels to raise these concerns: directly with the Home Office, in meetings with MPs and ministers, published parliamentary briefings and via multiple media statements, including two op-eds with the Times and a piece with the Sunday Times featuring the testimonies of two children trying to claim asylum in England. Multiple MPs and Lords have engaged with the Children's Commissioner about these concerns and publicly shared these, including the Rt Hon Theresa May who specifically referenced in the Commons the support CCo's Help at Hand service is providing unaccompanied children.

Online safety remains a key focus in the Children's Commissioner's communications, with the progression of the Online Safety Bill through Parliament. Findings from the young people and pornography report in January 2023 were reported widely in the media, running prominently throughout the day and reported organically by broadcast outlets including BBC R4's Today programme, ITV's Loose Women and BBC News at Six. It has also been the subject of sustained media interest, with continued requests for interviews from high-profile national outlets, including with ITV's This Morning consumer programme, and most recently for a BBC documentary on coercive behaviour among young people due to broadcast next quarter.

The Children's Commissioner has spoken regularly about attendance data, and this continues to be an area of sustained media interest – most recently speaking to BBC This World about the increase in unauthorised absence, and an extensive piece with BBC Panorama highlighting CCo's Attendance Audit was broadcast in September.

In March 2023, CCo launched a rebranded website, aimed at providing more visual content, driving up traffic and more easily signposting to the work of the office. CCo is regularly reviewing social media channels and audience segment, to ensure content is fit for purpose. Interaction and engagement is increasing steadily: in the 12 months to January 2023 we gained 2,123 new followers on Twitter and attracted 286,000 users, while in the final quarter of 2022-23 we gained 219 new Instagram followers and have upskilled the team to produce more varied content.

In the last quarter of the year in particular, the Children's Commissioner's focus has been on raising the profile of her role with key audiences – children, professionals and politicians – and communicating the office's work in our priority policy areas. CCo will retain this focus in the coming year, as well as driving work to continue enhancing our

digital content and embed communications as a key lever of the office's work, hand in hand with our policy and research output.

Help at Hand

The Children's Commissioner for England has a statutory duty set out in the Children Act 2004, section 8a, to promote and protect the rights of all children, with particular regard to children who are living away from home or receiving social care services. This includes children who are in care, leaving care, staying in hospital, or remanded in youth custody, as well as children in need who are living with their families. The Children's Commissioner may, under section 2D of the Act, intervene on behalf of these children to provide advice, assistance, and representation. This responsibility is fulfilled by the Commissioner's Help at Hand service.

Help at Hand is a team of child rights advisers providing support to children within the Children's Commissioner's remit, who can make contact via phone, email, or the CCo website. The assistance they provide ranges from general information and advice on children's entitlements, to active intervention and representation for children and young people whose rights are not being upheld. Their work involves contacting a wide range of professionals and agencies, including social workers and team managers, education teams, Directors of Children's Services, regional NHS chief executives, prison governors and officials across government.

The team aims to resolve issues co-operatively with those responsible for children's care and well-being, and most local authorities and services are helpful in addressing the problems raised. However, where consensus cannot be reached, concerns are escalated and, if necessary, the Children's Commissioner writes personally to senior managers to request action. The team works hard to get the right result for children and young people, and advisers are able to resolve, or partially resolve, the majority of cases where they make representations.

In the year 2022-23 the Help at Hand service was reviewed. The review included a consultation with children and young people who are in the remit of Help at Hand and children/advocates who had used the service in the last year. The outcome of the review was published in the autumn of 2022. It is interesting to note that in the first half of the year (April – September) Help at Hand received 344 requests for assistance and in the second half (October to March) this rose to 452; this is a marked increase. It is likely this increase is due to acting on the report recommendations including:

- Delivering training sessions to advocates and children's homes staff on child rights issues such as access to education and stability.
- Updating and improving the service's presence on the office website.

From April 2022 to March 2023, the Help at Hand service received 796 enquiries, some of these may be about individual children and some about groups of children. 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 and children’s social care);
- Care leavers with no or poor accommodation;
- Disabled children living with family and struggling to access support;
- Children in care with education, health and care plans that were not in school.

The Children’s Commissioner’s Help at Hand advisers work hard to get the right outcomes for children and young people who make contact. In more than 80% of cases where Help at Hand made representations, there was a positive outcome in the last year.

3.2 The Children’s Commissioner’s Pillars

3.2.1 School

For children to get the most out of their education they need to be regularly attending school. In 2022- 23 the Commissioner delivered an ambitious programme of research under the [Attendance Audit](#), which sought to understand the barriers that children face to attending school and identify the solutions that work to improve attendance. The Audit involved speaking directly with more than 500 children and professionals across a range of education settings as well as analysing the daily attendance data of 32,000 children from three [Multi-Academy Trusts \(MATs\)](#). Evidence collected through the Audit was used to inform the work of the Attendance Action Alliance (AAA), a forum which brings together experts from across education, children’s, social and health services chaired by the Secretary of State for Education; in the Department for Education (DfE) consultation on how unregistered [Alternative Provision \(AP\)](#) is commissioned and delivered; and in the Education Select Committee’s inquiry into persistent absence and support for disadvantaged pupils. In September 2022, the office created [‘Back into School’](#) webpages, working with others, including the DfE and the Young Carers Alliance, to bring together practical resources informed by our research for schools, children, and their families to support good attendance.

The Big Ask showed that children with Special Educational Needs or Disabilities (SEND) are ambitious for their future, and when they received the right support, they were more likely to be happy with their life at school. This year CCo has been carrying out research and engagement with children to understand their needs and how the system needs to be improved for them. This has included speaking directly with more than 50 children with SEND and using what children told us to inform the government’s SEND Green Paper consultation.

The Big Ask also showed how important RSHE and broader personal, social, health and economic (PSHE) education is to children. When asked, children are very clear about how highly they value being taught life skills, about finances, and about healthy relationships, in a way that is sensitive and age appropriate. In March 2023 CCo published its [recommendations](#) on how RSHE could be improved informed by a

nationally representative survey of children and young people, children's voices from The Big Ask, and observed RSHE lessons in schools.

3.2.2 Family

As part of the Commission on Race Equalities and Disparities (CRED) Review, the Children's Commissioner was commissioned to conduct an Independent Family Review. This year, CCo conducted an extensive research programme made up of focus groups and interviews, roundtables and workshops, and a series of visits to nurseries, family hubs, domestic abuse support services, schools and youth custody settings speaking to children, parents, carers, and the professionals that support them in every area of the country.

In addition, the office conducted two large scale surveys and several pieces of new research using The Big Ask and existing survey and administrative data. [‘The Big Summer Survey’](#), completed by 15,000 children, asked children about how they spent their summer holidays and who they would turn to for support with family life. [‘The Family Services Survey’](#) was a nationally representative survey asking parents about their experiences with specific types of family support.

This work culminated in the publication of the Family Review in two parts, in September and December 2022. The [first part](#) focused on getting an accurate and up to date picture of family life in the UK in 2022, with new insights into the dynamic and changing nature of childhood. It highlighted, for example, that 44% of children do not live with both parents for the entirety of their childhood. However, the report showed that it is not the formation of family that matters, but the quality of the relationships within it. It detailed and quantified, for the first time ever, the ‘protective effect’ that a loving family provides, showing the positive impact that this effect has on children.

The [second report](#) focused on the need to place family at the heart of policy and decision making, describing how services could be reimaged to replicate the protective effect of a loving family. It called for policymakers to be brave in explicitly aiming to strengthen families and set out a range of comprehensive recommendations which would allow services to function as a loving family does – without judgement or stigma, consistently there through thick and thin, and flexible to need.

Alongside the main reports, CCo published nine further report annexes looking in detail at particular issues. This included three annexes exploring answers to some of the systemic challenges in the delivery of effective public services. The first, [‘Utilising data to improve children’s outcomes’](#), set out recommendations for improving the collection of data about families, as opposed to just the individuals within them, and for sharing data between services. The second, [‘Outcomes framework’](#), set out a high- level set of outcomes which all services working with families should be working towards, so that different services are not pulling families in different directions. The third, [‘Local integration of services’](#), explored how the many different statutory bodies working for families at the local level could be reshaped, to make sure that families are prioritised by those working to improve public safety, public health, and safeguarding. There were

a further three annexes with a focus on families in particular circumstances: [‘Celebrating military families’](#); [‘Siblings in Care’](#) and [‘Youth Custody’](#).

A final three annexes provided more detail on the surveys and research that was included in the main reports: [‘The Big Summer Survey’](#), [‘Family Services Survey’](#) and [‘Family Information Services’](#). The Children’s Commissioner shared her findings with officials, Government and Parliamentarians, and appeared in front of the Children and Families Act Committee in the House of Lords.

In addition, the Commissioner published a standalone report on one of the key issues that emerged as a pressure on family life – childcare. The [‘Vision for Childcare’](#) report included a full set of recommendations about driving up childminder numbers, the use of school-based provision, and support for one- and two-year-olds. Many of these proposals were included in the Government’s plans announced in the Spring Budget 2023.

3.2.3 Community

The use of strip searching by the police

Following the deeply concerning revelations regarding [Child Q](#) in August 2022, CCo published a [report](#) into strip searches of children conducted by the Metropolitan Police under stop and search powers, based on data obtained using the Children’s Commissioner’s statutory powers. The report found that police were frequently strip-searching children and that these searches were disproportionately being carried out on children from an ethnic minority. Furthermore, police were regularly not meeting statutory codes of practice and not able to readily account for the number or circumstances of the searches they had conducted. CCo has engaged extensively with the Metropolitan Police, National Police Chiefs’ Council, and other stakeholders on improving practice. The Commissioner and her team also visited children and young people in custody settings and spoke to Violence Reduction Unit teams to hear their experiences.

To understand whether the issues were isolated to the Metropolitan Police, CCo carried out an expanded data request to all police forces in England and Wales. The results of this were [published](#) in March alongside recommendations to improve data monitoring and collection when strip searching powers are used.

Online Safety

CCo has continued its relentless focus on online safety and digital rights this year to ensure that protections and safeguards expected in the offline world extend to the digital sphere. CCo has consulted extensively with children, teenagers, and young adults – the true experts on online risk and harm – through ongoing focus groups to understand their digital lives and ideas for making the online world a safer, more inclusive place for childhood and adolescence. In this effort, CCo published findings from a survey of more than 2,000 children aged 8-17 and their parents on exposure to

harmful content on social media and messaging platforms in the [‘Digital Childhoods’ report](#), in September 2022. The survey and accompanying report explored issues around online harm and protection in depth.

CCo has continued to engage closely with Ministers and Parliamentarians on both sides of the House to inform the development of the [Online Safety Bill](#). This includes chairing meetings with leaders in the third sector and producing coordinated Parliamentary briefings, as well as meeting regularly with Ministers and Secretaries of State, and elevating the platform for children’s need for protection online in print and broadcast media.

Violence against women and girls (VAWG)

In The Big Ask, girls and young women articulated clearly and passionately the impact of sexual harassment and violence on their everyday lives. Girls as young as 11 wrote about the need to employ diversion and defence tactics in public spaces and spoke about the lack of protection from adults and statutory agencies. This year CCo contributed to the Home Office consultation on the creation of a new offence of [Public Sexual Harassment \(PSH\)](#) with the voices of girls who wrote bravely and honestly about the impact of sexual harassment. Following the consultation, the office welcomed the Government’s decision to introduce a new offence to criminalise PSH.

Following findings from the Children’s Commissioner’s Government-commissioned review of sexual harassment and abuse in schools and colleges, prompted by the Everyone’s Invited movement, this year CCo conducted research to understand the relationship between pornography consumption and harmful sexual behaviour. The office published [results](#) from a survey of more than 1,000 young people aged 16-21 to understand the scale, nature and impact of pornography exposure. The quantitative analysis was accompanied by a series of focus groups with teenagers aged 12-19 who spoke honestly about the negative impact of pornography, and with passion and insight about the need to protect children through robust age verification measures.

In June 2022 the Children’s Commissioner provided [oral pre-legislative scrutiny evidence](#) on the Draft Victims Bill to the Justice Select Committee calling for the recognition of child victims as a separate and distinct category. In preparation for this, the office engaged extensively with survivors of criminal harm and abuse to inform the Commissioner’s position on strengthening the Bill for child victims. Alongside this, CCo supported [Daisy’s Law](#) and was pleased to see this in the updated Victims Bill. The office will carry this work through into 2023-24.

Youth Custody

The Commissioner has engaged extensively with the Youth Custody Service and Ministers to understand how family contact and systemic issues facing the estate – particularly in how violence, staffing and time out of cell – may be urgently addressed. The Commissioner has also engaged productively with partners on wider ambitions needed to address the chronic issues of staffing, violence, and education provision in

the largest custody settings. The Youth Custody Service are carrying out a review into their policies on family contact within the youth justice estate, in order to address some of these issues and set out the office's vision for the youth justice system.

3.2.4 Children's Social Care

To inform the Government's response to the Independent Review of Children's Social Care, the office has sought to highlight the areas of the children's social care system that need greater focus and ambition. As a member of the National Implementation Board for the Independent Review of Children's Social Care, the Commissioner pushed for the government to focus on strengthening family relationships and investing in early intervention. CCo was therefore glad to see the Government's plans to invest in exploring effective practice in Family Help and a greater focus on outcomes for children, rather than processes; important proposals for improving data collection and sharing; and an acknowledgement of the seriousness of the challenges of placement sufficiency.

The Children's Commissioner appeared in front of the Public Services Committee to speak about the Government's Children's Social Care Implementation Strategy, to represent children and young people's views and in July 2022 published '[Reforming children's homes: a policy plan of action](#)', looking at the child's perspective of what children's homes need to provide as a minimum set of expectations whatever a child's needs or circumstances.

CCo also outlined its position on the use of [supported accommodation](#) for 16 and 17 year old children in care through the Government's consultation on the draft regulations and guidance for the accommodation (formally known as 'unregulated' provision). The [submission](#) to the consultation overwhelmingly welcomed these regulations and guidance as a positive step, but set out that the standards should be viewed as interim steps towards the ultimate aim of ensuring that every child (regardless of their type of accommodation) should be receiving care until 18.

In October 2022 CCo published its '[Vision for Care Leavers](#)' which set out policy recommendations for how to ensure every care leaver has access to loving relationships, a stable home and safe community, high quality education and good opportunities. This report focused largely on what more can be done to support care leavers after they turn 18 but the foundations for all the things care leavers aspire to achieve are laid throughout their childhood, and their time in care. CCo was glad to see the government's strategy make tangible commitments to care leavers, many of which the office had called for in its care leavers report. Alongside this, the office published a [practical guide](#) for care leavers starting university.

CCo also used Kinship Care Week in October 2022 to highlight the unique importance of kinship care arrangements as families may turn to their wider network for support first and foremost. The office published a [resource](#) developed with Kinship Carers Liverpool to help raise awareness about kinship care. Alongside this, the Children's Commissioner attended the All Party Parliamentary Group (APPG) on Kinship Care to

discuss with parliamentarians how this group of children and young people could be better supported.

Unaccompanied Children Seeking Asylum

The Children's Commissioner has been very concerned about the safety and welfare of unaccompanied children seeking asylum who are placed in temporary hotel accommodation while awaiting transfer to longer term placements in local authorities. The Commissioner has written to the [Home Secretary](#) on several occasions to express concerns over cases of children going missing from the hotels, the length of time children are accommodated in hotels and to seek information about the safeguarding procedures are in place across the hotels to ensure these children are protected. The Commissioner and Help at Hand advisers have conducted a regular programme of visits to ensure that the children housed in hotels have their voices heard and rights upheld.

In January 2023, the Children's Commissioner appeared in front of the [Joint Committee on Human Rights](#) to talk about her work to promote and protect the rights of children in England. During the session the Children's Commissioner reflected on CCo's submission to the United National Committee on the Rights of the Child which highlighted the need to promote and protect the rights of three groups of children in particular: children in care (including refugees), children with disabilities and economically disadvantaged children. The Children's Commissioner also raised issues around the safeguarding of unaccompanied children seeking asylum arriving in the UK and protecting children from exploitation.

IMO

IMO – In My Opinion – is the Children's Commissioner'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.

Launched in 2018, the project includes the website which receives 15,000 unique page views annually, social media channels with a combined following of more than 3,800, and an award-winning podcast series which has been listened to more than 9,850 times.

IMO has continued to grow over the past year. IMO have shared episodes of series 3 of our award-winning podcast of open and honest conversations with care leavers, added to our Turning 25 series, where young care experienced people share stories of losing support from their local authority, and ran a campaign around this as part of National Care Leavers Week.

IMO have heard about projects that care experienced young people have founded and participated in, shared practical information and resources around: career planning and

employability resources, finding discounts, grants, funding, career and mentoring opportunities, applying to and starting university and provided support details and funding information for care leavers and care leaver team contacts for UK colleges and universities. IMO have also run giveaways and competitions, with responses shared to support the community, added to our Career Experienced People series, shared more quick and delicious budget recipes, and run goal setting workshops.

IMO has recently been incorporated into the main Children's Commissioner website to bring clarity to the service and make it easier for care experienced young people to access the other support we can offer.

3.2.5 Health

In July 2022 CCo published [‘A head start: early support for children’s health’](#) setting out a comprehensive strategy for improving children’s wellbeing and preventing mental ill health, as well as getting the right support in place when children need it. This report was the office’s response to the Government’s call for evidence to inform their National Mental Health and Wellbeing plan, to ensure that children’s voices were at its centre. The office also produced a set of [resources](#) for children to encourage them to talk about their feelings and attend brought the voices and needs of children right to the heart of Government at a [roundtable event](#) hosted by the then Prime Minister.

CCo published its [annual mental health briefing](#) in March 2023, which analyses data on the number of children referred to children’s mental health services, the time they waited for treatment, the number of children whose cases were closed before receiving treatment, and spending on children’s mental health. This year, it also included data on inpatient admissions and detentions under the Mental Health Act as well as the findings from visits to children’s inpatient mental health settings. The report included recommendations on the improvements needed to both children’s community and inpatient services, including how to make inpatient settings feel more familial and caring. This followed the Children’s Commissioner and her team visiting children and young people in inpatient settings and children’s hospitals. CCo submitted this report as evidence to the Rapid Review on Inpatient Mental Health.

CCo has continued to contribute to various strategic pieces of work, including the [Hewitt Review](#) Call for Evidence to ensure children are included in the oversight and governance of Integrated Care Services (ICSs) and the pre-legislative scrutiny of the reforms to the Mental Health Act.

Throughout the year, the office has encouraged active lifestyles and participation in sport including attending the [Commonwealth Games](#) in Birmingham with the Youth Sport Trust to celebrate the success of the School Games programme.

3.2.6 Jobs and Skills

CCo has listened to what children want from their future careers and the skills they need to get there. The office established a Children’s Advisory Board and Care Experienced

Advisory Board. A key focus of the continuing programme with these boards will be to understand their views on and priorities for helping children gain the skills they need for the jobs they want. Throughout the year CCo has engaged with children about career pathways including speaking with care experienced apprentices, primary school children getting their first careers conversations, visiting a Further Education (FE) college, representatives from multiple youth leadership boards and many schools and colleges.

To encourage children to see the importance of Science, Technology, Engineering and Mathematics (STEM) skills in their future careers and lives, CCo created an interactive resource, '[Where can I go with maths?](#)', featuring more than 60 career profiles of role models using maths or maths skills in their work. It was developed to show connections and transferable skills between the Key Stage 3 maths curriculum, careers and everyday life. Following up on this work in Maths Week 2022, [the Big Ask Maths Week Challenge](#) allowed children to use real data from The Big Ask and was an opportunity for young people to hear what other young people told us about their wellbeing and future priorities.

Further analysis of children's views in The Big Ask was published on apprenticeships in [National Apprenticeship Week](#) in February 2023 and other vocational routes into a career, along with analysis of the specific employment challenges of children leaving care and children from [Gypsy, Roma and Traveller](#) (GRT) communities.

3.2.7 Better World

Building on the foundations of The Big Ask, CCo has worked throughout the year to ensure that children and young people's voices were heard in the heart of Government.

Attending the 94th pre-session and children's meeting of the [UN Convention on the Rights of the Child](#) in Geneva following the Children's Commissioner's report [submission](#) was a fantastic opportunity to raise the issues facing children in England and amplify children's voices directly with the UN Committee. Children from CCo's Children's Advisory Board also represented children across England on an international stage at the children's meeting, giving a brilliant presentation about equal rights for women and girls.

Through the advisory boards and extensive qualitative research, including for the Family Review and Attendance projects and responses to the SEND and Care reviews, CCo continued to look at where disparities in opportunities and outcomes exist for children and make sure that systemic barriers are addressed, as well as more practical obstacles removed.

CCo published a number of blogs reporting on our work within Better World, such as posts on championing the voices of children in England, creating accessible resources for children on our work and sharing ideas on how to do your bit for the environment.

3.3 Stakeholder Engagement

Throughout the year, the Children's Commissioner has shared CCo's findings and recommendations with Government departments, ministers and parliamentarians including:

- Increasing awareness of children's voices across both Houses of Parliament on findings from the Family Review, Part 1 and 2, online safety and pornography research, and attendance.
- Engaging with APPGs and member interest groups.
- Giving formal evidence to parliamentary committees and inquiries including the Education Select Committee, Justice Select Committee on the Victims Bill, Joint Committee on Human Rights and the Lords Public Services Committee inquiry into Children's Social Care implementation strategy.

To inform its work, CCo has established a wide network of stakeholders including frontline professionals, such as teachers, foster families, nursery workers, carers and social workers, charities, youth services; and government bodies including NHS England, children's boards and associations, Directors of Children's Services and local government.

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** 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. 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** Defra has granted CCo an exemption from reporting sustainability information under the Greening Government Commitments, under the de-minimis criteria. CCo employs 32 Full Time Equivalent (FTE) staff and occupies office floor space of 166m². Consequently, CCo has not included sustainability reporting in their annual report.
- 3.4.7** CCo 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. CCo promotes smart working practices throughout the office to reduce paper and other resource use, including travel and waste.
- 3.4.8** 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.

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 2022-23 was delivered within these controls.

3.5.2 The financial statements for the period to 31 March 2023 are set out on page 57 onwards. The notes contained within these accounts also form an integral part of the accounts. In 2022-23 the total budget allocation was £2.936m, comprising £2.896m revenue and £40k capital (2021-22, £2.677m, of which £2.636m revenue and £41k capital). The revenue budgets for 2022-23 were further divided into £2.728m cash and £168k non-cash depreciation allocations (2021-22, £2.600m cash and £36k non-cash depreciation budget). Note that only drawn-down cash funds are shown in the SoCTE (Statement of Comprehensive Taxpayers' Equity). In 2022-23 the net total expenditure was £2.813m, of which £2.777m revenue and £36k capital (£2.582m in 2021-22: £2.544m revenue and £38k capital). 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 2022-23 financial statements was £45,000 (£35,000 for 2021-22).



Dame Rachel de Souza DBE
Children's Commissioner for England

30 June 2023

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 with two new children's advisory boards created in 2022-23.

- **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 24-33.

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](https://www.childrenscommissioner.gov.uk/register-of-interests)
[childrenscommissioner.gov.uk](https://www.childrenscommissioner.gov.uk)

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 2022-23 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.

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](#)

Donations

4.1.10 In 2022-23 there were no political donations made to, or from, the CCo (none in 2021-22). 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;
- I have taken all the steps that I ought to in order to ensure that they are aware of relevant audit information;
- I have taken all the steps that I 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

- I take 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 2022-23: on 24 May 2022, 28 September 2022, and 9 January 2023. Chaired by the Commissioner, the attendance list below relates solely to this period. Two 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)

Advisory Board attendance				
Name	Date of appointment	Term of appointment	Term end date	Attendance 2022-23
*Jacqueline Sebire	June 2020	Three years	April 2022	0/0
Nick Bent	June 2020	Three years	May 2023	3/3
Bernadette Brown	June 2020	Three years	May 2023	3/3
Tim Coulson	September 2021	Three years	August 2024	3/3
**Michael Merrick	September 2021	Three years	August 2024	2/3
Natasha Porter	September 2021	Three years	August 2024	3/3
Ed Vainker	September 2021	Three years	August 2024	3/3
***Russell Viner	September 2021	Three years	August 2024	2/3
Jon Yates	September 2021	Three years	August 2024	3/3
Ann Mroz	May 2022	Three years	April 2025	3/3
Paul Hewitt	September 2022	Three years	August 2025	2/2

*Member stepped down

**Member resigned April 2023

***Member resigned December 2022

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 2022-23, 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 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 2022-23, the Committee provided assurance to the CCo that it has discharged its role and responsibilities in full in 2022-23. This Committee noted that improvements continue to be made in procedures, risk management and financial controls.

- 4.3.11** ARC met four times during 2022-23: on 22 June 2022, 21 September 2022, 16 November 2022 and 8 February 2023. The attendance table below relates solely to this period. Three new members were recruited during the period.

Audit and Risk Committee attendance				
Name	Date of appointment	Term of appointment	Term end date	Attendance 2022-23
Sue Baldwin (Chair from November 2022)	July 2022	Three years	June 2025	2/3
David Clarke (Chair until September 2022)*	October 2015	Three years (extended for a further four years)	September 2022	2/2
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	4/4
Harry Buscall	April 2021	Three years	March 2024	2/4
Micon Metcalfe	April 2021	Three years	March 2024	4/4
Diana Melville	July 2022	Three years	June 2025	3/3
Paul Hewitt	July 2022	Three years	June 2025	2/3

*End of term of appointment September 2022

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.

Senior Leadership Team attendance			
Name	Position	Date of appointment	Attendance 2022-23
Rachel de Souza	Children's Commissioner	March 2021	10/10
Eleanor Lyons	Deputy Children's Commissioner	July 2021	10/10
Janette Threapleton*	Director of Corporate Services	April 2021	6/6
Juliette Cammaerts	Director of Policy, Planning and Performance	October 2021	10/10

*working on special projects and not attending SLT from November 2022

4.3.15 The Senior Management Team (**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 2022-23. 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 2022-23, 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 2022-23 and the following levels of assurance were provided during the year:
- Safeguarding – substantial assurance
 - Project Management - substantial assurance
 - Financial Planning and Budgetary Control - substantial assurance
 - Governance and Leadership - 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 substantial 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.

Government Functional Standards

4.3.26 The Cabinet Office has published functional standards, which are a suite of management standards and associated documentation to guide people working in and with the UK government. CCo has been using the Fraud functional standard for a number of years and has been developing processes in relation to the other functional standards in 2022–23, to make sure each standard is complied with in a way that meets business need and priorities.

Financial management

4.3.27 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

4.3.28 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.

4.3.29 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. The Business Plan was provided to the DfE for comment before being published on the Commission's website in April 2022.

IT management and data safeguarding

4.3.30 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 2022-23.

4.3.31 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. The 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

4.3.32 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 34-49.

Whistleblowing arrangements

4.3.33 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 2022-23.

4.3.34 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.

4.3.35 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 2022 and March 2023 CCo received 26 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 2022-23 will be available to view by 31 October 2023.

Risk management arrangements

- 4.3.36** 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.
- 4.3.37** Alongside the principal Strategic Risk Register and quarterly assurance reviews, the project management framework requires project leaders to identify risks.
- 4.3.38** 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

- 4.3.39** 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 2022-23

- 4.3.40** During Covid-19, CCo implemented revised working practices. Following the lifting of restrictions in February 2022, hybrid working allowed the office to fulfil its operational responsibilities with minimal efficiency on the organisation. The office has now returned to normal working practices and operational capacity.
- 4.3.41** The key strategic risks during 2022-23 were:
- a) failure to adequately deliver safeguarding protection to children and young people
 - b) weaknesses in financial management processes
 - c) poor project management leading to failure to deliver the business plan and project or activity commissioned based on ill-conceived or erroneous rationale or data; and
 - d) over reliance on key people in organisation / lack of flexible spare capacity

Mitigating controls

4.3.42 Several steps were taken to mitigate risks including;

- a) careful development, training, supervision and skills need of the HAH team and training of the wider office staff
- b) the budget setting process is in line with expected funding, there are budgetary control processes in place for unbudgeted expenditure and cost overruns and financial reporting such as monthly management accounts are prepared and shared monthly with SLT
- c) there's an appropriate framework for project governance and management with regular reporting mechanisms such as project grids and regular project meetings which provide updates on project delivery and potential delays in completion
- d) management has oversight over its staff and projects with a good leadership structure to identify challenges and adequate tools to monitor resources and priorities. A skills matrix is in development phase to support resource planning and the CCo's business plan with defining pillars provides clarity on project objectives creating a robust communication culture amongst staff

4.3.43 This year's audits provide assurances that the CCo has adequate and effective management, control and governance processes in the areas examined.

Overall assessment

4.3.44 The information outlined above demonstrates that CCo has been managed efficiently and effectively during 2022-23. Corporate support arrangements provide value for money and improve access to specialist skills.

4.3.45 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.



Dame Rachel de Souza DBE
Children's Commissioner for England

30 June 2023

4.4. Remuneration and Staff Report

Senior team members' remuneration policy

4.4.1 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 2022-23, on 21 June 2022.

Remuneration Committee attendance				
Name	Date of appointment	Term of appointment	Term end date	Attendance 2022-23
James Norton Chair	April 2016	Three years (extended for a further four years)	October 2023	1/1
David Clarke*	October 2015	Three years (extended for a further four years)	September 2022	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

*End of term of appointment September 2022

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 was 1.9 days in 2022-23 (2.9 in 2021-22).

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-23							31-Mar-22						
	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	-	4	4	-	-	-	4
Grade 6		3	3	-	-	-	3	2	2	4	-	-	-	4
Grade 7	-	4	4	-	-	-	4	-	3	3	-	1	1	4
Senior Executive Officer	-	8	8	1	-	-	9	-	8	8	-	1	1	9
Higher Executive Office	1	6	7	-	-	-	7	-	10	10	1	-	1	11
Executive Officer	1	1	2	-	-	-	2	-	-	-	-	1	1	1
Total	2	26	28	1	-	-	29	2	27	29	1	3	4	33

4.4.14 Staff turnover was 57.6% in 2022-23 (53.3% in 2021-22). Turnover was very low during the pandemic and increased and remained high after the new Commissioner commenced her term in March 2021. There were also a number of additional staff brought in for the first half of the year on short-term contracts to cover the Family Review using the Department for Levelling Up, Housing and Communities (DLUHC) grant funding, which artificially inflated this turnover figure by 12%.

Off-payroll engagements

4.4.15 All highly paid off-payroll workers engaged at any point during the year ended 31 March 2023, earning **£245** per day or greater:

	2022-23	2021-22
Number of temporary off-payroll workers engaged during the year ended 31 March	1	2
Of which:		
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	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 2023, earning £245 per day or greater:

	2022-23	2021-22
Number of existing engagements as at 31 March:	-	1
Of which:		
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 no consultancy payments in 2022-23 (£3,600 in 2021-22). In 2021-22 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 four engagements of contingent labour during the year, with total costs of just under £69k, of which three were inward secondments on the payroll of other government organisations. The fourth was the highly paid engagement identified at 4.4.15 above. One of the inward secondments was still in place at the balance sheet date and is included in the "other" section at 4.4.6 for Staff Composition (six engagements totalling £134k in 2021-22, four of which were 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		Exit Packages £000's		Total Salary and Pension Benefits £000's	
	2022- 23	2021-22	2022- 23	2021- 22	2022-23	2021- 22	2022-23	2021-22	2022-23	2021-22
Children's Commissioner Rachel de Souza From 1 March 2021	130-135	130-135	-	-	20**	25**	-	-	150-155	150-155 **
Deputy Children's Commissioner Eleanor Lyons From 12 July 2021	95-100	65-70* (90-95)	0-5	-	39	25	-	-	135-140	90-95
Director of Policy, Planning and Delivery Juliette Cammaerts From 12 April 2021	80-85	70-75* (75-80)	0-5	-	32	29	-	-	115-120	100-105

Director of Corporate Services Janette Threapleton From 1 April 2021 to 31 March 2023	85-90	80-85	0-5	0-5	31	33	40-45***	-	160-165	115-120
Director of Evidence Haroon Chowdry To 17 November 2021	-	50-55* <i>(85-90)</i>	-	0-5	-	21	-	-	-	75-80
Director of Policy Alice Miles To 30 June 2021	-	25-30* <i>(100-105)</i>	-	-	-	10	-	-	-	35-40

Notes:

- No staff received benefits in kind in either 2022-23 or 2021-22.
- *For senior managers who served part of the year or worked part-time, the full year equivalent (FYE) or full time equivalent (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 2022. The CCo contributed £20,222 to Partnership in 2022-23 and £9,847 to Alpha and £14,815 to Partnership on her behalf in 2021-22.
- *** Janette Threapleton left CCo with a voluntary exit package from the Civil Service Compensation Scheme on 31st March 2023.

2022-23 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 2022-23 or 2021-22.

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 the summer 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. Because the Government plans to remove discrimination identified by the courts in the way that the 2015 pension reforms were introduced for some members, eligible members with relevant service between 1 April 2015 and 31 March 2022 may be entitled to different pension benefits in relation to that period (and this may affect the Cash Equivalent Transfer Values shown in this report – see below).

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 in 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

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 31/03/2023 and related lump sum	Real increase in pension and related lump sum at pension age	CETV at 31/03/2023	CETV at 31/03/2022	Real increase in CETV
	£000's	£000's	£000's	£000's	£000's
* Dame Rachel de Souza. Children's Commissioner	-	-	-	-	-
From 01 March 2021					
Eleanor Lyons Deputy Children's Commissioner	5-10	0-2.5	52	32	11
From 7 November 2021					
** Juliette Cammaerts Director of Policy, Planning and Delivery	10-15	0-2.5	95	76	9
From 04 October 2014					
*** Janette Threapleton Director of Corporate Services	35-40	0-2.5	697	628	25
From 01 April 2017					

* 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 employer pension contributions on her behalf of £20,222 in 2022-23 and a total of £24,462 in 2021-22. CETV values are not provided for Partnership pension members.

** 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. CETV figures are calculated using the

guidance on discount rates for calculating unfunded public service pension contribution rates that was extant at 31 March 2023. HM Treasury published updated guidance on 27 April 2023; this guidance will be used in the calculation of 2023-24 CETV figures.

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 2022-23, or 2021-22.

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 2022-23 or 2021-22. See 4.4.49 for Civil Service Exit Package.

Fair pay disclosure

4.4.36 Percentage change disclosures

Percentage change from 2021-22	Salary and allowances	Performance pay and bonuses*
Highest paid director midrange point	0%	0%
Employees as a whole- average	1.76%	10.90%

*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 banded remuneration was unchanged between 2021-22 and 2022-23.

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.

	2022-23		2021-22	
	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	40,304	39,806	36,215	36,215
Median pay	42,589	41,997	41,775	40,976
75th percentile pay	57,707	57,267	63,487	62,374
Range of remuneration ('000s)	29-135	29-135	26-135	26-135
25th percentile pay ratio	3.3:1	3.3:1	3.7:1	3.7:1
Median pay ratio	3.1:1	3.2:1	3.2:1	3.2:1
75th percentile pay ratio	2.3:1	2.3:1	2.1:1	2.1:1

4.4.37 The banded remuneration of the highest paid director in 2022-23 was £130,000 to £135,000 (2021-22, £130,000 to £135,000). This was 3.1 (2021-22, 3.2) times the median remuneration of the workforce, which was £42,589 (2021-22, £41,775).

The slight reduction in the pay ratio is attributable to increases in the pay and benefits of the entity's employees as a whole as the highest paid director's band has not changed.

4.4.38 In 2022-23 and 2021-22, no employees received remuneration in excess of the highest paid director. FTE remuneration ranged from £29,000 to £132,500 in 2022-23 (2021-22, £26,000 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:

	2022-23			2021-22		
	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	1,625	69	1,693	1,451	134	1,585
Social security costs	195	-	195	167	-	167
Pension costs	413	-	413	378	-	378
Exit payments*	44	-	44	-	-	-
	2,277	69	2,345	1,996	134	2,130
Less recovery in respect of outwards secondments	-	-	-	(18)	-	(18)
	2,277	69	2,345	1,978	134	2,112

*The Director of Corporate Services left CCo with a voluntary exit package from the Civil Service Compensation Scheme on 31st March 2023.

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 2022-23, employers’ contributions of £375,460 were payable to the PCSPS (2021-22, £352,238) 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 2022-23 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 £33,585 were paid to the appointed stakeholder pension provider, Legal and General in 2022-23 (£25,222 in respect of 2021-22 and £369 in respect of 2020-21 were paid in year in 2021-22). 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. There were no employee contributions made or matched in either 2022-23 or 2021-22. In addition, mini-ASLC employer contributions for 2022-23 of £1,400, 0.5% of pensionable pay, (2021-22, £987) 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 Contributions of £3,042 were due to the partnership pension providers at the balance sheet date. (None in 2021-22 due to early payment of the March 2022 balance of £3,009 before 31/3/22).

4.4.47 No persons retired early on ill-health grounds in 2022-23, or in 2021-22.

Average number of persons employed

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

	2022-23			2021-22		
	Permanently employed staff	Others	Total	Permanently employed staff	Others	Total
Staff numbers	31	1	32	27	2	29

Reporting of Civil Service and other compensation schemes – exit packages

4.4.49 There were no exit packages paid in either 2022-23 or 2021-22; however, one voluntary exit package at a cost of £40-45k, was completed on 31/3/2023 as required under the terms of the Civil Service Compensation Scheme. This has

been accrued to 22-23 for payment in May 2023.

4.5. Parliamentary Accountability and Audit Report

Part 1: Unaudited Information

Long-term Expenditure trends

4.5.1 The CCo Grant in Aid allocation from DfE increased by 10% in 2022-23 (6% in 2021-22). An additional grant of £150,000 from the Department for Levelling Up, Housing and Communities (DLUHC) for work on the Family Review added a further 5% to the available budget.

Part 2: Audited information

Regularity of expenditure

4.5.2 There were no losses in aggregate over £300k in either 2022-23 or 2021-22.

4.5.3 There were no special payments in either 2022-23 or 2021-22.

4.5.4 There were no small losses/fruitless payments in either 2022-23 or 2021-22.

4.5.5 There were no significant gifts in either 2022-23 or 2021-22.

Contingent and remote contingent liabilities

4.5.6 There were no contingent or remote contingent liabilities in either 2022-23 or 2021-22



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

30 June 2023

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 2023 under the Children Act 2004.

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

- Statement of Financial Position as at 31 March 2023;
- 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 2023 and its net operating 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 (2022)*. My responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of my certificate.

Those standards require me and my staff to comply with the Financial Reporting Council's *Revised Ethical Standard 2019*. I am independent of 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 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 is anticipated that the services which they provide will continue into the future.

Other Information

The other information comprises the 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.

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 Reports.

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

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

Responsibilities of the 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 the Children’s Commissioner as Accounting Officer is responsible for:

- maintaining proper accounting records;
- providing the C&AG with access to all information of which management is aware that is relevant to the preparation of the financial statements such as records, documentation and other matters;
- providing the C&AG with additional information and explanations needed for his audit;
- providing the C&AG with unrestricted access to persons within the Children’s Commissioner office from whom the auditor determines it necessary to obtain audit evidence;
- ensuring such internal controls are in place as deemed necessary to enable the preparation of financial statement to be free from material misstatement, whether due to fraud or error;
- ensuring that the financial statements give a true and fair view and are prepared in accordance with Secretary of State directions made under the Children Act 2004;
- ensuring that the annual report, which includes the Remuneration and Staff Report, is prepared in accordance with Secretary of State directions made under the Children Act 2004; and
- assessing 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, I:

- considered the nature of the sector, control environment and operational performance including the design of the Children's Commissioner office's accounting policies.
- inquired 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 on:
 - identifying, evaluating and complying with laws and regulations;
 - detecting and responding to the risks of fraud; and
 - the internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations including the Children's Commissioner office's controls relating to the Children's Commissioner office's compliance with the Children Act 2004 and Managing Public Money.
- inquired of management the Children's Commissioner office's head of internal audit and those charged with governance whether:
 - they were aware of any instances of non-compliance with laws and regulations;
 - they had knowledge of any actual, suspected, or alleged fraud;
- discussed with the engagement team regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.

As a result of these procedures, I considered the opportunities and incentives that may exist within Children's Commissioner office for fraud and identified the greatest potential for fraud in the following areas: revenue recognition, revenue recognition, posting of unusual journals, complex transactions, bias in management estimates and fraudulent reporting via the completeness and existence of payable accruals. In common with all audits under ISAs (UK), I am also required to perform specific procedures to respond to the risk of management override.

I obtained an understanding of the Children's Commissioner office's framework of authority and other legal and regulatory frameworks in which the Children's

Commissioner office operates. I focused on those laws and regulations that had a direct effect on material amounts and disclosures in the financial statements or that had a fundamental effect on the operations of 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 and tax legislation.

Audit response to identified risk

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

- I reviewed the financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described above as having direct effect on the financial statements;
- I enquired of management, the Audit and Risk Committee concerning actual and potential litigation and claims;
- I reviewed minutes of meetings of those charged with governance and internal audit reports;
- in addressing the risk of fraud through management override of controls, I tested the appropriateness of journal entries and other adjustments; assessed whether the judgements on estimates are indicative of a potential bias; and evaluated the business rationale of any significant transactions that are unusual or outside the normal course of business; and
- in addressing the risk of completeness and existence of payable accruals, I have sample tested year end accruals, payables cut-off and unrecorded liabilities, where the risk of misstatement is higher we have 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 communicated relevant identified laws and regulations and potential risks of fraud to all engagement team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

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

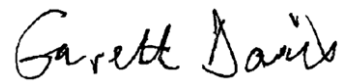
Other auditor's responsibilities

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

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

Report

I have no observations to make on these financial statements.



Gareth Davies
Comptroller and Auditor General

4 July 2023

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 2023

		2022-23	2021-22
	Note	£000	£000
Staff costs	2	2,346	2,112
Income	3	(151)	-
Expenditure	4 & 5	582	432
Net operating expenditure		2,777	2,544
Net expenditure for the year		2,777	2,544
Other comprehensive expenditure		-	-
Total other comprehensive expenditure		-	-
Comprehensive net expenditure for the year		2,777	2,544

The notes on pages 63 to 76 form part of these accounts.

Statement of financial position

As at 31 March		2023	2022
	Note	£000	£000
Non-current assets:			
PPE including IFRS16 Right of Use Asset	6	408	7
Intangible assets	7	56	28
Total non-current assets		464	35
Current assets			
Trade and other receivables	8	19	32
Cash and cash equivalents	9	261	84
Inventories	10	-	2
Total current assets		280	118
Total assets		744	153
Current liabilities			
Trade and other payables	11	(305)	(245)
Lease liabilities	13	(180)	-
Total current liabilities		(485)	(245)
Total assets less current liabilities		259	(92)

Non-current liabilities			
Payables	11	-	-
Lease liabilities	13	(283)	-
Total non-current liabilities		(283)	-
Assets less liabilities		(24)	(92)
Taxpayers' equity:			
General fund		(24)	(92)
Total taxpayers' equity		(24)	(92)



Dame Rachel de Souza DBE
Children's Commissioner for England

30 June 2023

Statement of cash flows

For the year ended 31 March

		2023	2022
	Note	£000's	£000's
Cash flows from operating activities			
Net operating expenditure	SoCNE	(2,777)	(2,544)
Adjustments for non-cash transactions:			
Depreciation (including Right of Use Asset)	5	110	1
Amortisation	5	8	35
Finance Lease interest	5	4	-
Notional distribution of donations in kind	5	2	4
(Increase)/ decrease in receivables	8	13	7
Increase/ (decrease) in payables	11	60	42
Net cash outflow from operating activities		(2,580)	(2,455)
Cash flows from investing activities			
Purchase of PPE	6	-	(6)
Purchase of Intangibles	7	(36)	(32)
Net cash outflow from investing activities		(36)	(38)
Cash flows from financing activities			
Exchequer supply from sponsor department	SoCTE	2,845	2,520
Lease related rental payments	13	(52)	-
Net cash inflow from financing activities		2,793	2,520
Net increase/ (decrease) in cash and cash equivalents		177	27

Cash and cash equivalents at beginning of the year	84	57
Cash and cash equivalents at end of the year	261	84

The notes on pages 63 to 76 form part of these accounts.

Statement of changes in taxpayer's equity

For the year ended 31 March 2023

	Note	General Fund £000's
Balance at 31 March 2021		(68)
Grant in Aid from sponsor Department		2,520
Comprehensive expenditure for the year		(2,544)
Balance at 31 March 2022		(92)
Grant in Aid from sponsor Department		2,845
Comprehensive expenditure for the year		(2,777)
Balance at 31 March 2023		(24)

Note: taxpayers' equity comprises the general fund

The notes on pages 63 to 76 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 2022-23 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. The only significant area of judgement or estimate surrounds the finance lease recognised with the Government Property Agency (GPA). Heads of terms including indicative costs and length of term for a new Memorandum of Tenancy Occupation (MOTO) were signed between GPA and CCo on 31st March 2022 and this was judged to form a lease as at that date. The option to reassess whether a contract is, or contains, a lease at the date of initial application of IFRS 16 was specifically withdrawn by HMT in their application guidance; therefore, no new judgement is necessary following transition as the lease was already recognised in the 2021-22 Annual Report and Accounts. Neither the short-term nor low-value exceptions apply, and CCo has been assigned a specific and distinct section of the building that was fitted out to its specifications

in 2021-22. The estimated rental amounts supplied by GPA fluctuated throughout the year and had not been confirmed by the balance sheet date; therefore, the calculations in relation to IFRS 16 were carried out based on management's judgement that the amount quoted in the Heads of Terms document (£101,900) was the most appropriate estimate to use. Quoted amounts varied between £98,200 and £102,300; therefore, the potential variance was not material in either direction.

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 Grant income

Grant income is recognised when there is reasonable assurance that there are no conditions attached, or that any such conditions have been complied with and it is certain the grant will be received. Under the FReM, grants and grants-in-aid should be accounted for in accordance with IAS 20 'Accounting for Government Grants and Disclosure of Government Assistance' as interpreted by the FReM. The grant income is and continues to be out of the scope of IFRS 15.

1.5 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.

1.6 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.

The following assets 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

The Right of Use Asset recognised on transition to IFRS16 is being depreciated over the life of the lease, which had 4.75 years remaining on transition and 3.75 years remaining at the Balance Sheet date.

1.7 Leases

CCo holds a single lease for office accommodation that was recognised as an operating lease until 31/3/2022 and transitioned to IFRS 16 from 1/4/2022 in accordance with the government FReM.

IFRS 16 represents a significant change in lessee accounting by removing the distinction between operating leases (off-statement of financial position financing) and finance leases (on-statement of financial position financing) and introducing a single lessee accounting model. IFRS 16 requires recognition of assets and liabilities for all leases in the Statement of Financial Position (SoFP), with exemption given to low value leases and short-term leases, i.e. those with lease terms of less than 12 months. The adoption of the standard results in the recognition of a right-of-use asset, representing a right to use the underlying leased asset and a lease liability, representing an obligation to make lease payments. IFRS 16 Leases has 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.

Practical expedients on transition

CCo has elected to adopt the following practical expedients mandated in the FReM:

- Apply the 'cumulative catch-up' approach for adopting IFRS 16
- Not make adjustments for leases for which the underlying asset is of a low value.
- Not reassess whether contracts are or contain a lease or not at the date of initial application
- Exclude initial direct costs from the measurement of the right-of-use asset at the date of initial application
- Use hindsight to determine lease terms in contracts which contain options to extend or terminate or are rolling
- The definition of a contract is expanded under the FReM definition to include intra-UK government agreements where non-performance may not be enforceable by law. This includes, for example, Memorandum of Understanding (MOU) and Memorandum of Terms of Occupation (MOTO) agreements.

Measurement of Right of Use Asset on transition

On initial application, the Right of Use Asset is measured at an amount equal to the lease liability adjusted by the amount of any prepaid or accrued lease payments relating to that lease recognised in the Statement of Financial Position immediately before the date of initial application.

In accordance with the FReM, and given the relatively short life of the single Right of Use Asset in the Property classification, the cost model has been adopted as a proxy for fair value or current value in use.

Measurement of lease liability on transition

On initial application, the lease liability is measured at the present value of the remaining lease payments using the incremental borrowing rate at the date of initial application.

The incremental borrowing rate is either:

- The interest rate implicit in the lease
- HM Treasury discount rate where interest rates implicit in the lease cannot be readily determined.

The liquidity issues relating to the lease payments and the treatment of the lease liability under IFRS 16 have been covered by securing both a non-cash depreciation budget and a separate non-budget working capital allocation. Given the short length until maturity and the depreciation on a straight-line basis, these two allocations are approximately equal throughout the life of the lease.

Impact on transition

The value of the right-of-use asset recognised was 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 was reclassified as the part of the right-of-use asset initial value. The interest rate implicit in the lease is 4%.

1.8 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.

1.9 Future changes to international financial reporting standards

IFRS 17 Insurance Contracts (effective for the periods beginning on or after 1 January 2023). HM Treasury are considering when this will be adopted. 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 HMT guidance.

1.10 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.

1.11 Going concern

These accounts are produced on a going concern basis. As a non-departmental public body, funding for 2023-24 will be met by DfE as the sponsoring department in the form of grant in aid. CCo has a net liability position as grant in aid is recorded directly in the general fund per the FReM.

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 CCo'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. DfE have confirmed financial support for the going concern period up to June 2024. Therefore, it is considered appropriate to adopt a going concern basis for the preparation of these financial statements.

2. Staff costs

	2022-23			2021-22		
	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	1,625	69	1,694	1,451	134	1,585
Social security costs	195	-	195	167	-	167
Pension costs	413	-	413	378	-	378
Exit payments*	44	-	44	-	-	-
	2,277	69	2,345	1,996	134	2,130
Less recovery in respect of outwards secondments	-	-	-	(18)	-	(18)
	2,277	69	2,345	1,978	134	2,112

*The Director of Corporate Services left CCo with a voluntary exit package from the Civil Service Compensation Scheme on 31st March 2023.

Further details on staff costs can be found in the Remuneration and Staff Report (pages 34 to 49).

3. Income

	2022-23	2021-22
	£000	£000
Income*	151	-
Donations in kind (Other income)	-	-
Total	151	-

* Grant income of £150k received from DLUHC to fund the Independent Family Review

4. Expenditure

	2022-23	2021-22
	£000	£000
CCo project costs	82	109
Staff related costs	19	28
Consultancy fees	-	4
Legal and professional fees	1	2
Catering	-	1
Marketing	4	3
IT support	60	60
DPO	8	9
Telephone costs	1	1
Rentals under operating leases:		
Rates, Utilities and FM	176	85
Travel and subsistence	12	10
Project travel	14	8
Bank charges and interest	1	2
Auditor remuneration		
- External audit	45	35
- Internal audit	16	16
Other expenditure	19	19
Total	458	392

The largest portion of CCo project costs came from the end of year scoping survey carried out by Opinium (£23k) and the DLUHC funded Family Review project (£20k of non-staff costs in addition to £130k of staffing costs to carry out the project work).

The external auditors' remuneration for 2022-23 is £45,000. There were no non-audit fees paid to NAO.

5. Depreciation, amortisation and other non-cash charges

	2022-23	2021-22
	£000	£000
Depreciation	2	1
Depreciation IFRS 16	108	-
Amortisation	8	35
Finance lease interest	4	-
Donated inventory	2	4
Total	124	40

6. Property, Plant and Equipment

	2023			2022		
	Right of Use Asset	Furniture, Fittings & Office Equipment	Total	Right of Use Asset*	Furniture, Fittings & Office Equipment	Total
	£000	£000	£000	£000	£000	£000
Cost or Valuation						
At 1 April	511	9	520	-	3	3
Additions	-	-	-	-	6	6
Disposals	-	-	-	-	-	-
Reclassifications	-	-	-	-	-	-
At 31 March	511	9	520		9	9
Depreciation						
At 1 April	-	(2)	(2)	-	(1)	(1)
Charge in year	(108)	(2)	(110)	-	(1)	(1)
Disposals	-	-	-	-	-	-
At 31 March	(108)	(4)	(112)	-	(2)	(2)
Carrying value at 31 March	403	5	408	-	7	7

*Lease held as an operating lease until 31/3/22 then transitioned to IFRS16 at a value of £511k for 22/23.

7. Intangible assets

	2023			2022		
	Software £000	Websites £000	Total £000	Software £000	Websites £000	Total £000
Cost or valuation						
At 1 April	125	63	188	93	63	156
Additions		36	36	32	-	32
Impairments	-	-	-	-	-	-
Disposals	-	(63)	(63)	-	-	-
Reclassifications	-	-	-	-	-	-
Revaluations	-	-	-	-	-	-
At 31 March	125	36	161	125	63	188
Amortisation						
At 1 April	(97)	(63)	(160)	(74)	(51)	(125)
Charged in year	(8)	-	(8)	(23)	(12)	(35)
Impairments	-	-	-	-	-	-
Disposals	-	63	63	-	-	-
Revaluation	-	-	-	-	-	-
Reclassification	-	-	-	-	-	-
At 31 March	(105)	-	(105)	(97)	(63)	(160)
Carrying value at 31 March	20	36	56	28	-	28
Asset financing:						
Owned	20	36	56	28	-	28
Carrying value at 31 March	20	36	56	28	-	28

Note: Asset base is owned. Assets include a Customer Relationship Management (CRM) system which is completely amortised with a Net Book Value (NBV) of zero but remains in use. The previous CCo website and the IMO website have now been replaced with a new website at a cost of £36k in 2022-23. The old website assets have been decommissioned and are shown as disposals with a NBV of zero above.

8. Trade and other receivables

	2023	2022*
	£000	£000
Amounts falling due within one year:		
Trade receivables	-	-
Other receivables	1	-
Prepayments and accrued income	18	32
	19	32

*£13k prepayment transferred to Finance Lease Liability on transition to IFRS16 as at 1st April 2022 therefore movement in receivables is nil in SOCF.

9. Cash and cash equivalents

	2023	2022
	£000	£000
Balance at 1 April	84	57
Net change in cash and cash equivalent balances	177	27
Balance at 31 March	261	84
The following balances are held at:		
Cash at bank and in hand:		
Government Banking Service	261	84
Commercial banks		
Cash held with solicitors		
Balance at 31 March	261	84
Overdrafts:		
Government Banking Service	-	-
Commercial banks	-	-
Balance at 31 March, net of overdrafts	261	84

10. Inventories

Stock of donations in kind made through IMO website

	2023	2022
	£000	£000
Inventory b/f	2	6
Donations in kind received	-	-
Less	-	-
Donations in kind distributed	(2)	(4)
Total inventory	-	2

11. Trade and other payables

Current payables

	2023	2022
	£000	£000
Trade payables	25	16
Tax and social security payables	-	-
Other payables	38	34
Accruals and deferred income	242	195
Total payables due within one year	305	245

12. Provisions

There are no provisions in either 2022-23 or 2021-22.

13. Lease Liabilities

The Commissioner holds a five-year MOTO /operating lease contract for office accommodation with the GPA. As noted in 1.7, this was recorded as an operating lease in the 2021-22 Annual Report and Accounts but has now transitioned to IFRS16 from 1st April 2022.

	2023		2022*	
	Land and buildings	Total	Land and buildings	Total
	£000	£000	£000	£000
Leases for which IFRS 16 applies in full				
Not later than one year (cash flows)	183	183	102	102
Later than one year and not later than five years (cash flows)	287	287	420	420
Later than five years (cash flows)	-	-	-	-
	470	470	522	522
Less future interest charges	(7)	(7)	-	-
Present value of obligations	463	463	522	522
Analysed as:				
Payables: amounts falling due within 1 year	180	180	102	102
Payables: amounts falling due after more than 1 year	283	283	420	420
Total	463	463	522	522

*2022 figures are expressed as an operating lease.

Lease Liability movements under IFRS16 (£'000)

Transition value at 1 st April 2022	511
Less transferred rent prepayment *	(13)
Net opening value at transition	498
Payments to Government Property Agency	(39)
Interest charged in year	4
Closing balance as at 31 st March 2023	463

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.

Additional grant funding for the Family Review was provided by DLUHC.

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 2023. 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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